

STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



ANNUAL REGISTER

June 30, 1960

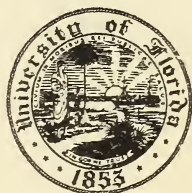
657

F6

~~7-10-60~~

1960

UNIVERSITY
OF FLORIDA
LIBRARIES





FLARE

**STATE BOARD
of
ACCOUNTANCY
STATE OF FLORIDA**

HARRY M. TURNBURKE, C.P.A.
Chairman

1173 N. E. CLEVELAND STREET
CLEARWATER, FLORIDA

JEWELL A. DAVIS, C.P.A.
Secretary

122 WEST FORSYTH STREET
JACKSONVILLE, FLORIDA


ARTHUR I. HEMMINGS
1205 FIRST NATIONAL BANK BUILDING
MIAMI, FLORIDA

ROBERT M. MORGAN, C.P.A.
25 WEST FLAGLER STREET
MIAMI, FLORIDA

JAMES D. A. HOLLEY
WASHINGTON SQUARE BUILDING
P. O. Box 1387
TALLAHASSEE, FLORIDA

ADDRESS ALL COMMUNICATIONS TO:

CLIFFORD C. BEASLEY
Executive Secretary
Box 2846
GAINESVILLE, FLORIDA



Digitized by the Internet Archive
in 2018 with funding from
University of Florida, George A. Smathers Libraries

STATISTICS

July 1, 1959 through June 30, 1960

FLORIDA STATE BOARD OF ACCOUNTANCY

	C.P.A.'s	P.A.'s
Total Registrations at July 1, 1959	1127	30
New Registrations	149	
Reinstatements	0	
	<hr/>	<hr/>
TOTAL	1276	30
Less: Suspensions	3	2
Deaths	5	8
	<hr/>	<hr/>
Total Registrations at June 30, 1960	1268	27
	<hr/>	<hr/>
TOTAL	1268	27
	<hr/>	
Firm Registrations	162	3

CONTENTS

	PAGE
Rules of Professional Conduct	9
Certified Public Accountants Authorized to Practice . .	13
Firms of Certified Public Accountants Authorized to Practice	47
Public Accountants Authorized to Practice	56
Firms of Public Accountants Authorized to Practice . . .	57
Geographical List of Certified and Public Accountants Authorized to Practice	58

A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFINING UNETHICAL PRACTICES FOR PERSONS HOLD- ING CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANTS UNDER CHAPTER 473, FLORIDA STATUTES, 1959.

1. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statement, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff.
2. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is unethical practice.
3. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of unethical practice, if:
 - (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or
 - (b) He fails to report any material misstatement known to him to appear in the financial statement; or
 - (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or
 - (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or
 - (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable in the circumstances.
4. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of unethical practice.

5. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Subdivision thereof, is deemed guilty of unethical practice.
6. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he has agreed to perform, is deemed guilty of unethical conduct under the provisions of the law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of unethical conduct under the provisions of the law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of unethical conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of unethical conduct as specified in this rule.
7. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of unethical conduct under the provisions of the law.
8. Any Certified Public Accountant or Public Accountant who knowingly hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony and has not been restored to his civil rights, is guilty of unethical practice.
9. A Certified Public Accountant or Public Accountant shall not make a competitive bid for a professional engagement in any state, territory or the District

of Columbia. As used in this rule, "bid" means knowingly submitting an offer, either orally or in writing, to perform a professional engagement for a stated fee or basis of fee when one or more other Certified Public Accountants or Public Accountants or firms thereof are also offering to perform the same professional engagement for a stated fee or basis of fee. The submission of such an offer as described in the preceding sentence will be held to have been made knowingly if it is made in response to a general invitation by the prospective client or a representative thereof, either orally or in writing, to two or more individuals and/or firms as defined in the preceding sentence, or by any form of public notice, to submit a bid or proposal to perform the professional engagement concerned; provided, however, that if the charter of a municipality as at June 13, 1956 contains a specific requirement that public accounting services be engaged only as the result of competitive bids, then the prohibition stated in this rule shall not apply to public accounting services performed for such municipality as long as the municipal charter in question contains such provision, provided there is full compliance with the procedure required in the following sentence. At the time of submitting a competitive bid or proposal to such municipality as described in the preceding sentence, the Certified Public Accountant or Public Accountant or firm thereof shall notify the Board that a bid has been submitted to such municipality, and if such bid has been made on the basis of specifications for the services to be performed, a copy of the specifications shall be transmitted to the Board with such notification.

10. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements of any enterprise financed in whole or in part by public distribution of securities, if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise, unless in his report he discloses such interest.
11. A Certified Public Accountant or Public Accountant shall not permit his name to be used in conjunction with an estimate of earnings contingent upon future transactions in a manner which may lead to the belief that the Certified Public Accountant or Public Accountant vouches for the accuracy of the forecast.
12. Professional service shall not be rendered or offered for a fee which shall be contingent upon the findings of such service. This rule does not apply to cases involving federal, state or other taxes, in which the findings are those of the tax authorities and not those of the accountant. Fees to be fixed by courts or other public authorities, which are therefore of an indeterminate amount at the time when an engagement is undertaken, are not regarded as contingent fees within the meaning of this rule.
13. A Certified Public Accountant or Public Accountant shall not directly or indirectly solicit clients by circulars or advertisements, nor by personal communications or interview not warranted by existing personal relations, and he

shall not encroach upon the practice of another public accountant or certified public accountant. However, any Certified Public Accountant or Public Accountant may furnish such services to those who request them.

14. Direct or indirect offer of employment shall not be made by a Certified Public Accountant or Public Accountant to an employee of another public accountant or certified public accountant without first informing such accountant. This rule shall not be construed so as to prohibit negotiations with anyone who of his own initiative or in response to public advertisement shall apply to a Certified Public Accountant or Public Accountant for employment.
15. A Certified Public Accountant or Public Accountant shall not advertise his professional attainments or services:
 - (a) The publication of what is technically known as a card is restricted to an announcement of the name, title (member of American Institute of Certified Public Accountants, C.P.A., or other professional affiliation or designation), and address of the person or firm, issued in connection with the announcement of change of address or membership of firm, and shall not exceed two columns in width and three inches in depth if appearing in a newspaper, and not exceed one-quarter of a page if appearing in a magazine or similar publication.
 - (b) A paid listing in a directory is restricted to the name, title, address and telephone number of the person or firm and it shall not appear in bold type, box or other form of display or in a style which differentiates it from other listings in the same directory.
16. A Certified Public Accountant or Public Accountant shall not be an officer, director, stockholder, representative or agent of any corporations engaged in the practice of public accounting in any state or territory of the United States or the District of Columbia.
17. A Certified Public Accountant or Public Accountant shall not violate the confidential relationship between himself and his client.
18. A Certified Public Accountant or Public Accountant shall not permit his name to be associated with financial statements unless he shall 1) express an unqualified opinion, or 2) express a qualified opinion, or 3) disclaim an opinion on the financial statements as a whole and indicate clearly his reasons therefor, or 4) disclose that such financial statements were prepared without audit.

Alphabetical List of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1960

C. P.A.
Certificate
Number

- 175 *†ABESS, LEONARD L.—Industrial National Bank Building, Miami 31, Florida
- 1091 *†ABNEY, MICHAEL DONALD—c/o Ring, Mahony & Arner, 802 Barnett National Bank Building, Jacksonville, Florida
- 900 *†ABRAHAMSEN, RALPH—Darby, Odum & Company, People's Hardware Building, Lake City, Florida
- 1169 *†ABRAMSON, SEYMOUR H.—3465 S.W. 27th Street, Miami, Florida
- 1099 ADCOCK, HARRIS LAMAR—5471 W. Sixth Avenue, Hialeah, Florida
- 1007 ADE, JAMES L.—1105 Cathcart Street, Jacksonville, Florida
- 794 *†ADELMAN, HELEN W. (Mrs.)—1701 duPont Building, Miami, Florida
- 538 *†AHRANO, MARK A.—201 Title Building, Tallahassee, Florida
- 1269 AISSIN, NORMAN—6760 S.W. 7th Street, Miami 44, Florida
- 999 ALDRIDGE, THOMAS FOSTER—3306 Alline Avenue, Tampa 11, Florida
- 424 * ALFORD, L. E.—P. O. Box 585, Tampa, Florida
- R-101 *†ALFORD, WILLIAM WILCOX—1205 First National Bank Building, Miami, Florida
- 867 *†ALLEN, DONALD GRANT—1517½ 20th Street, Vero Beach, Florida
- 904 *†ALLEN, ERWIN—Dade Federal Savings and Loan Association of Miami, 101 East Flagler Street, Miami, Florida
- 583 *†ALLEN, EVANS CRAIG—P. O. Box 1465, Tallahassee, Florida
- 325 *†ALLEN, GEORGE E.—P. O. Box 1552, Collier Arcade, Fort Myers, Florida
- 827 *†ALLINA, FRANZ—407 Lincoln Road, Miami Beach, Florida
- 275 *†ALTEMUS, ROBERT M.—301 Industrial National Bank Building, 25 W. Flagler Street, Miami 32, Florida
- R-203 †AMOROSO, ALBERT FRANK—2130 N.E. 191st Drive, North Miami, Florida
- 1170 * ANDERSON, ALBERT U.—2410 San Domingo, Coral Gables, Florida
- 780 ANDERSON, CARL A.—1502 N.W. 41st Road, Gainesville, Florida
- 510 ANDERSON, K. F.—P. O. Box 277, Gainesville, Georgia
- 1051 *†ANDERSON, RICHARD BRUCE—P. O. Box 3426, Orlando, Florida
- 952 *†ANDERSON, RICHARD R.—5523 Mayfair Drive, Pensacola, Florida
- 1030 *†ANDRETTA, RALPH L.—807 Tampa Theater Building, Tampa, Florida
- 267 ANDREWS, MERRILL H.—800 Lomax Street, Jacksonville, Florida
- 618 ANSLEY, AUGUSTUS E.—1910 Gibbs Drive, Tallahassee, Florida
- 1171 ANTLEY, RALPH DAVID—8940 S.W. 197th Street, Miami 57, Florida
- 493 *†ARMSTRONG, PENDLETON R.—608 Florida Title Building, Jacksonville, Florida
- 54 *†ARNER, W. W.—1205 First National Bank Building, Miami 32, Florida
- 920 *†ARNOLD, JOHN ALBERT, JR.—408 Jenks, P. O. Box 327, Panama City, Florida
- 641 *†ARNOLD, RICHARD E.—224 Commercial Court Building, Sarasota, Florida
- R- 72 *†ARONOW, LOUIS—1674 Meridian Avenue, Suite 309, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1172 ARRINGTON, JETER L.—501 Anderson Street, Orlando, Florida
 1048 * ASH, WILLIAM—1150 S.W. First Street, Miami, Florida
 R- 35 *†ASHMAN, EDWARD D.—8431 N.W. 12th Avenue, Miami, Florida
 1089 *†ASHTON, RICHARD LEE—P. O. Box 627, St. Petersburg, Florida
 729 *†AUGUST, LESLIE JOSEPH—506 Biscayne Building, Miami, Florida
 45 AUSTIN, ELLIOTT G.—2906 San Rafael Street, Tampa 9, Florida
 1201 * AUSTIN, KEITH CAMPBELL—1106 N.W. 40th Drive, Gainesville, Florida
 476 *†AVIRETT, ABNER, JR. — 1309 Tallahassee Office Building, 1309 Thomasville Road, Tallahassee, Florida
 818 AWBREY, BONNIE B.—State Budget Commission, The Capitol, Tallahassee, Florida
 385 AYERS, CLARENCE R.—Washington National Building, 3300 Ponce de Leon Boulevard, Coral Gables, Florida
 594 *†BAER, GEORGE J.—215 American Building, P. O. Box 3667, Orlando, Florida
 340 *†BAER, ROBERT H.—227 South Orlando Avenue, Winter Park, Florida
 807 *†BAGGETT, MARVIN L.—P. O. Box 5717, Pensacola, Florida
 893 *†BAILLIE, JOHN S.—First National Bank Building, P. O. Box 458, Tarpon Springs, Florida
 R-209 * BAKER, HARRY DELOSS—1825 Barnett National Bank Building, Jacksonville, Florida
 803 *†BAKER, WILLIAM K.—308 Tampa Street, P. O. Box 955, Tampa, Florida
 R-135 BAKERMAN, ROBERT—8101 Biscayne Boulevard, Miami, Florida
 1120 *†BALLAS, JOHN—c/o Pentland, Purvis, Keller & Company, 507 Florida National Bank Building, Orlando, Florida
 189 *†BALLOU, CHARLES A., JR.—P. O. Box 231, Fort Pierce, Florida
 284 BALLOU, JAMES E.—Room 60, Peachtree-Baker Building, 275 Peachtree Street, N.E., Atlanta 3, Georgia
 1008 BALLOWE, HAMLIN F.—6917 Deauville Road, Jacksonville, Florida
 606 *†BAMBERG, HAROLD S.—1713 Congress Building, Miami 32, Florida
 317 *†BAMFORD, WALTER C.—Elsberry Building, Box 366, Belle Glade, Florida
 740 *†BARINEAU, MAURICE ARDELL—P. O. Box 1387, Tallahassee, Florida
 300 *†BARLOW, ANGUS S.—338 N. Main Street, Orlando, Florida
 707 BARNES, CHARLES M.—544 E. 6th Street, Panama City, Florida
 57 * BARNES, EDWIN E.—3655 Hedrick Street, Jacksonville 5, Florida
 301 *†BARNES, RICHARD L.—Suite 1000, 118 West Adams Street, Jacksonville, Florida
 730 *†BARRS, ROBERT GRADY—25 W. Flagler Street, Miami, Florida
 798 BARRY, JOHN J.—401 Coral Way (Suite 406), Coral Gables, Florida
 791 *†BATEMAN, JUSTUS B.—P. O. Box 636, Riviera Beach, Florida
 1260 *†BATTEN, ALFRED E.—118 ½ Volusia Avenue, Daytona Beach, Florida
 R- 14 *†BAUER, ELMER J.—P. O. Box 872, Vero Beach, Florida
 1256 * BEAGLES, GLENN E.—518 Tampa Street, Tampa 2, Florida
 766 *†BEAME, MILTON—2200 West Flagler Street, Miami, Florida
 314 *†BEARDEN, RALPH H., JR.—650 S.W. 12th Avenue, Miami, Florida
 595 *†BECKER, ROBERT A.—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
 1111 *†BECKER, W. CHARLES—3061 N.W. 7th Street, Miami, Florida
 R-160 BEDELL, MRS. MARY R.—365 N.E. 160th Street, North Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 335 *†BEER, ALBERT J.—612 Ainsley Building, Miami 32, Florida
R-143 *†BEHAR, MILTON—407 Lincoln Road, Miami Beach, Florida
1052 *†BEHREN, RICHARD I.—2962 Coral Way, Miami, Florida
R-191 *†BEIGHTS, DAVID MIERS—Stetson University, DeLand, Florida
921 *†BELL, WILLIAM DAVIS—Shelfer Building, Quincy, Florida
543 *†BELLA, NICHOLAS J.—Room 30, Lee Building, P. O. Box 331, Plant City, Florida
356 *†BENJAMIN, EDWARD G.—Miami Beach First National Bank Building, Miami Beach, Florida
1108 *†BENJAMIN, EDWARD W.—P. O. Box 560, Miami Beach, Florida
584 *†BENJAMIN, FRANK—730 Lynch Building, Jacksonville 2, Florida
928 * BENTON, HUGH H.—P. O. Box 196, Boca Raton, Florida
781 *†BERMAN, DAVID M.—1201 Congress Building, Miami, Florida
296 *†BERNSTEIN, BARNEY—141 N.E. Third Avenue, Miami, Florida
R-105 * BERRY, HAROLD G.—1850 -5th Avenue, San Diego 1, California
681 †BIEBRICH, EDWARD J.—Room 911 Langford Building, 20 S.E. Third Avenue, Miami, Florida
1138 BIGMAN, IRA IRWIN—9445 S.W. 53rd Street, Miami, Florida
693 * BLACKBURN, JOHN OLIVER—705 Hudson Avenue, Durham, North Carolina
1139 *†BLACKER, ROBERT M.—c/o Pentland, Purvis, Keller & Company, 1701 duPont Building, Miami, Florida
226 BLAKE, ALFRED H.—3815 S.W. 59th Avenue, Miami, Florida
629 *†BLAKE, CECIL RICHARD—205 Datura Street, West Palm Beach, Florida
R-183 BLALOCK, JAMES A.—c/o C. W. Fisher, 1407 Harvey Building, West Palm Beach, Florida
701 *†BLANCO, MANUEL—124 East Buffalo Avenue, Tampa 3, Florida
452 *†BLANTON, EDWARD ALDEN — 1230 Ingraham Building, Miami, Florida
257 *†BLITCH, GORDON P.—718 Laura Street, Jacksonville 1, Florida
1202 †BLITCH, GORDON POTTER, JR.—P. O. Box 4794, Jacksonville 1, Florida
953 *†BLITT, ISADORE IRA—529 West Flagler Street, Suite 205, Miami, Florida
688 BLIZARD, RAYMOND H.—3814 N.W. 1st Avenue, Miami 37, Florida
R-129 *†BLOOM, IRVING JEROME—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida
R- 73 *†BLUMENTHAL, MARTIN S.—6721 N.W. 36th Avenue, Miami 47, Florida
194 *†BLUMIN, HARRY—407 Lincoln Road, Miami Beach, Florida
1270 †BLUMIN, J. STANLEY—407 Lincoln Road, Miami Beach, Florida
40 *†BOGUE, RUSSELL S.—P. O. Box 2312, Tampa, Florida
929 *†BOGUE, RUSSELL S., JR.—P. O. Box 2312, Tampa, Florida
265 *†BOLGER, JAMES L.—503 Pan American Bank Building, Miami, Florida
923 *†BOND, GEORGE GORDON—P. O. Box 497, Winter Garden, Florida
648 *†BOND, WILLIAM—Washington National Building, 3300 Ponce de Leon Blvd., Coral Gables 34, Florida
1228 BOONE, GEORGE CLARK, JR.—275 Woodland Avenue, Daytona Beach, Florida
302 *†BOONE, JOHN W.—221 N. Ivanhoe Blvd., East, Orlando, Florida
451 *†BORDE, GEORGE H., JR.—122 S. Kentucky Avenue, Lakeland, Florida
1047 BORDE, RICHARD ALLAN—P. O. Box 2142, Baton Rouge, Louisiana

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-120 †BORENSTEIN, BEN—940 N.E. 176th Street, North Miami Beach, Florida
 1002 *†BORGES, EDDIE A.—811 First National Bank Building, Tampa 2, Florida
 1140 *†BOVA, ROBERT JAMES—4102 Obispo, Tampa, Florida
 212 *†BOWER, HARRY W.—338 N. Main Street, Orlando, Florida
 R-147 * BOWMAN, PEYTON G.—P. O. Box 1471, Fort Myers, Florida
 592 BOWYER, HENRY E.—800 - 49th Street, North, St. Petersburg, Florida
 1141 * BOYETTE, JAMES EDWARD—600 North Richardson, Roswell, New Mexico
 930 *†BOYLE, EDWARD P.—P. O. Box 1279, Coral Gables, Florida
 437 *†BRADFORD, HARLAND BEVERLY—1702 Barnett National Bank Building, Jacksonville, Florida
 419 BRADLEY, JOHN K. — 7 N. Orange Avenue, Green Cove Springs, Florida
 500 *†BRALEY, WILLIAM J.—Suite 244-246, 308 Tampa Street, Tampa 2, Florida
 1173 *†BRAMSON, EDWARD—704 Biscayne Building, Miami, Florida
 1053 *†BRANNAN, PAULINE (MISS)—1001 N.E. 9th Street, Apartment 204, Hallandale, Florida
 R-102 * BRATERMAN, MARTIN—300 N.E. 59th Street, Miami 37, Florida
 649 BRAVERMAN, LEO—8467 S.W. 24th Street, Miami, Florida
 905 *†BRESLOW, MAX S.—Room 201, 337 Lincoln Road, Miami Beach, Florida
 790 *†BRETHOLTZ, CHARLES H.—1200 S.W. First Street, Miami, Florida
 R- 93 *†BRICKMAN, MILTON—523 Rutland Building, Orlando, Florida
 564 *†BROCK, CHARLES A.—1173 N.E. Cleveland Street, Clearwater, Florida
 R-108 *†BROMBERG, PAUL D.—1674 Meridian Avenue, Suite 309, Miami Beach, Florida
 R-111 *†BROOKMYER, SEYMOUR—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
 1004 * BROOKS, JACK EUGENE—c/o Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida
 R-204 †BROUCEK, GERALD ROBERT—602 Broward National Bank Building, Fort Lauderdale, Florida
 1175 *†BROWN, BERT SAMUEL—c/o Citizens Federal Savings and Loan Association, 400 Hialeah Drive, Hialeah, Florida
 836 * BROWN, EADWARD M.—1555 Carson Street, Ft. Myers, Florida
 234 * BROWN, J. JOEL—37 N.E. 1st Avenue, 4th Floor, Miami 32, Florida
 685 *†BROWN, JOEL G.—P. O. Box 736, Riverside Station, Miami 35, Florida
 843 BROWN, JOHN H. H.—P. O. Box 3426, Orlando, Florida
 1136 BROWN, LEE G.—c/o Smith & Braley, 308 Tampa Street, Tampa 2, Florida
 1174 *†BROWN, RICHARD MADISON — 646 Second Avenue, South, St. Petersburg, Florida
 753 *†BROWN RONALD JAMES — 4751 San Juan Avenue, Jacksonville Florida
 1233 BROWNING, LOGAN D.—625 Holland Avenue, Tampa 10, Florida
 844 *†BROWNYARD, GEORGE A.—P. O. Box 1312, Winter Haven, Florida
 R-154 *†BRUCE, ROBERT B.—P. O. Box 7507, Miami 55, Florida
 1129 *†BRUCKNER, THOMAS—P. O. Box 322, DeFuniak Springs, Florida
 1142 *†BRYAN, ANDREW ERNEST—c/o Ring, Mahony and Arner, 602 Broward National Bank Building, Fort Lauderdale, Florida
 1271 BRYAN, CHARLES RICHARD—c/o Arthur Andersen and Company, 703 William-Oliver Building, Atlanta 3, Georgia

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 901 * BRYAN, RICHARD BRETWOOD—c/o Creel & Dennison, 210-211
Patton Building, Fort Walton Beach, Florida
- 1176 *†BUCHMAN, RALPH A.—238 East Davis Boulevard, Tampa, Florida
- 824 BUCHWALD, HERBERT—420 Lincoln Road, Miami Beach, Florida
- 1177 BUDOWSKY, BENJAMIN — 19420 N.E. 19th Court, North Miami
Beach, Florida
- 409 *†BULLOCK, CLAYTON L.—1701 duPont Building, Miami, Florida
- 813 *†BUNTING, NORMAN H.—230-36 E. Tillman Avenue, Lake Wales,
Florida
- 622 *†BURDIN, JAMES WILLIAM—101 S.E. Second Avenue, Miami, Florida
- 829 *†BURG, HERBERT L.—215 International City Building, Miami Springs,
Florida
- R-103 *†BURGESS, JOHN H.—100 Broadway, Sea Isle Building, Daytona Beach,
Florida
- 185 *†BURKE, J. W.—1308 Barnett National Bank Building, Jacksonville,
Florida
- 946 * BURKE, JAMES W.—1308 Barnett National Bank Building, Jackson-
ville, Florida
- 512 *†BURKE, WILLIAM J.—602 Broward National Bank Building, Fort
Lauderdale, Florida
- 779 †BURKHART, GERALD PETZSCH—8930 N.W. 34th Avenue Road,
Miami 47, Florida
- 1115 *†BURT, LEONARD A.—1350 Flamingo Way, Hialeah, Florida
- 1000 *†BYRD, MISS ANN ELIZABETH—11706 Florida Avenue, Tampa 4,
Florida
- 658 CAFFINA, BENJAMIN M.—366 Fifth Avenue, New York, New York
- 699 *†CAGLE, WILLIAM EDWIN—P. O. Box 5514, Jacksonville, Florida
- 948 * CALLAHAN, GEORGE MICHAEL — 2370 Nesbit Drive, Atlanta,
Georgia
- 245 *†CALLAHAN, WILLIAM JACKSON—1215 duPont Building, Miami
32, Florida
- 324 *†CALLAWAY, C. C.—1012 Comeau Building, West Palm Beach, Florida
- 1258 CAMPBELL, EDWARD M., JR.—3212 Coe Avenue, Orlando, Florida
- 845 *†CAMPBELL, EDWARD S., JR.—P. O. Box 955, Tampa, Florida
- 591 *†CANNING, WILBERT ROSS—701 Times Building, St. Petersburg,
Florida
- 545 *†CANTRELL, JAMES F.—1811 Platt Street, Tampa 6, Florida
- R-167 CAREW, ALVIN J.—P. O. Box 3150, Tampa 1, Florida
- 347 †CARLISLE, LAWRENCE WASHBURN—305 Morgan Street, Tampa
2, Florida
- 588 *†CARLISLE, ROBERT T. — Independent Life Building, Jacksonville
Florida
- 460 CARLSON, MARSHALL F.—1110 Jefferson Avenue, Toledo, Ohio
- 1203 CARLSON, RUGGLES BUDD—P. O. Box 1079, Jacksonville, Florida
- 1067 *†CARNES, THOMAS D.—217 West Garden Street, Pensacola, Florida
- 795 *†CARPENTER, CHARLES M. — 1012 Comeau Building, West Palm
Beach, Florida
- 536 CARR, EARL GRAFF—c/o State Auditing Department, Tallahassee,
Florida
- 988 *†CARSON, MARION—123 N.W. 23rd Street, Gainesville, Florida
- 828 †CARSON, NATHAN—c/o Alterman Transport Lines, Inc., P. O. Box
42065, Miami, Florida
- R-147 CARTER, ARTHUR H.—1825 Barnett National Bank Building, Jack-
sonville 2, Florida
- 1267 *†CARTER, JAMES E.—P. O. Box 368, Panama City, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 329 *†CARTER, SYLVANUS J.—501 Jackson Street, Tampa, Florida
 637 *†CARTER, WILLIAM H., JR.—P. O. Box 23, Jacksonville, Florida
 367 * CARTY, T. VAN RHYN—11314 North Armenia Avenue, Tampa 4, Florida
 817 *†CASHWELL, OSCAR W., JR. — 55 E. Livingston Avenue, Orlando, Florida
 R-118 *†CASSELHOFF, JESSE—407 Lincoln Road, Miami Beach 39, Florida
 1068 *†CATHERWOOD, SAMUEL C., III—1800 Atlantic Boulevard, Jacksonville 7, Florida
 439 CATLEDGE, WESLEY W., JR. — 218 S. West Street, Bainbridge, Georgia
 947 CAWTHON, VICTOR M.—Room 2-B Daffin Building, 115 S. Adams Street, Tallahassee, Florida
 1234 CHAIKEN, DONALD—1542 duPont Building, Miami, Florida
 1069 *†CHALMERS, CHERUB — 12925 N.W. Second Avenue, Miami 68, Florida
 R-181 *†CHERKAS, BYRON S.—1900 S.W. Third Avenue, Miami, Florida
 1143 * CHERNOFF, MARTIN—522 Stovall Professional Building, 305 Morgan Street, Tampa, Florida
 1236 * CHESTER, ALVIN M.—1011 S.W. 8th Avenue, Miami 36, Florida
 506 *†CHIVE, THEODORE F.—514 Franklin Street, Tampa 1, Florida
 307 CHOATE, JOHN D.—1910 Aloma Avenue, Winter Park, Florida
 931 †CHRISTENSEN, KENNETH W.—P. O. Box 8792, Tampa 4, Florida
 R-126 *†CLANTON, GEORGE DEWEY, JR.—56 East Pine Street, Orlando, Florida
 932 * CLARK, JESSE HARVEY—2510 Warwick Circle, N.E., Atlanta 6, Georgia
 237 *†CLEAVELAND, HAROLD H. — 217 W. Garden Street, Pensacola, Florida
 386 * CLENEAY, FRANK B.—Room 401, Hollywood Federal Savings & Loan Building, 1909 Tyler Street, Hollywood, Florida
 993 *†COBAUGH, EUGENE H.—1701 duPont Building, Miami, Florida
 989 COBB, DONALD R.—3007 Lemon Street, Palatka, Florida
 59 *†COCHRANE, JOHN P. — 505 Comeau Building, West Palm Beach, Florida
 308 *†COCHRANE, JOHN P., JR.—Suite C-207, Palm Beach Towers, 44 Coconut Row, Palm Beach, Florida
 768 *†COCHRANE, ROBERT FREEMAN—P. O. Box 731, Vero Beach, Florida
 906 *†COCHRANE, THOMAS E.—505 Comeau Building, West Palm Beach, Florida
 R- 92 *†CODD, RICHARD TRENT — 1005 Kane Concourse, Bay Harbor Islands, Miami Beach, Florida
 894 *†COFFMAN, LOWELL HUGH, JR.—c/o Ring, Mahony and Arner, 602 Broward National Bank Building, Fort Lauderdale, Florida
 1102 COHEN, HERBERT JAY—7930 S.W. 21st Street, Miami, Florida
 1009 COHEN, MORRIS — 835 N.E. 179th Terrace, North Miami Beach, Florida
 311 *†COHEN, MURRAY G.—154 Almeria Avenue, Coral Gables 34, Florida
 1070 *†COHEN, ROBERT LEWIS—215 Conrad Building, Deland, Florida
 599 *†COHN, STANLEY DANIEL—123 N.W. 12th Avenue, Miami, Florida
 R- 94 COHRON, CLAUDE ISAAC—60 N.W. 6th Street, Miami, Florida
 710 COKER, ROBERT LEE—400 Central National Bank Building, Peoria, Illinois

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 434 *†COLE, FRED E.—Jacksonville Paper Company, 808 W. Bay Street,
Jacksonville, Florida
- R-167 * COLE, ROGER W.—P. O. Box 525, Bradenton, Florida
- 368 * COLEMAN, CLAUDE D.—1747 Arlington Street, Sarasota, Florida
- R- 21 *†COLEMAN, MAXWELL L.—900 S.E. Miami Avenue Road, Miami,
Florida
- 431 * COLEMAN, RAYMOND C.—203 Hector Building, Ft. Lauderdale,
Florida
- R-169 COLES, CALEB L.—825 Bel Air Drive, Plantation Gardens, Fort Lau-
derdale, Florida
- 477 *†COLLEY, CHARLES C., JR.—215 Rutland Building, Orlando, Florida
- 674 * COLLIER, MARY E. (MRS.)—61 N.E. 86th Street, Miami, Florida
- 1054 *†COLLINS, JACK L.—646 - 2nd Avenue South, St. Petersburg, Florida
- 227 COLLINS, ROBERT LEE — 400 - 404 Ohio Valley Bank Building,
Henderson, Kentucky
- 1066 * COLTUN, HERBERT H. — 1699 N.E. 123rd Street, North Miami,
Florida
- 446 *†COMPTON, JACK T.—501 Morgan Street, Tampa, Florida
- 247 *†CONLON, LYNDON C.—502 Broward National Bank Building, Ft.
Lauderdale, Florida
- 902 CONNER, ROBERT DONALD—1208 West Park Avenue, Valdosta,
Georgia
- R- 26 CONROY, JOHN F.—269 Giralda Avenue, Coral Gables, Florida
- 608 COOK, MISS ALICE C.—P. O. Box 3673, Charlotte, North Carolina
- 232 COOK, ELMER W.—314 Plaza Building, Miami, Florida
- 1088 *†COONEY, JOHN W. — 1205 First National Bank Building, Miami,
Florida
- R- 74 *†COOPERMAN, MONROE L.—20 S.E. Third Avenue, Miami, Florida
- 1144 COPPA, GENNO SILVERIO—1600 Renee Avenue, Orlando, Florida
- 671 COUCH, FRANK VAN BUSKIRK, JR.—2206 Laurel Street, Palatka,
Florida
- 202 *†COWLES, FRANK L.—414 Pierce Street, Tampa, Florida
- R-125 *†CRABTREE, JAMES ROBERT—P. O. Box 4847, Warrington, Florida
- 494 CRAFT, DONALD G.—Rt. 1, Box 225, Panama City, Florida
- 327 †CRAIG, T. E.—414 Pierce Street, Tampa 2, Florida
- 492 * CREEL, LEAHMAN EUGENE, JR. — 408 Brent Annex, Pensacola,
Florida
- 972 * CRIPPEN, ALBERT H., JR.—112 E. University Avenue, Gainesville,
Florida
- 304 CROSLAND, CLAYTON EDWARD, JR. — 226 E. Smith, Orlando,
Florida
- R-170 * CROSS, ARTHUR MYERS—542-Third Avenue North, Naples, Florida
- 1241 * CROSS, J. ALAN, JR.—1702 Ponce de Leon Boulevard, Coral Gables,
Florida
- 933 *†CROWN, JOHN SAM—c/o Lynch-Davidson Motors, Inc., Hogan and
Union Streets, Jacksonville, Florida
- R- 16 *†CROWN, WILLIAM E., JR.—1219 South Franklin Circle, Clearwater,
Florida
- 682 *†CULBERTSON, WILLIAM WIRT—1403 Court House, Miami, Florida
- 611 *†CUNNINGHAM, DUDLEY H.—15 N.E. First Avenue, Gainesville,
Florida
- R- 39 CURRY, BYRON T.—c/o Robert Penn & Company, 920 S. Michigan
Avenue, Chicago, Illinois
- 270 *†CURRY, GEORGE B., JR.—534 - 31st Avenue, North, St. Petersburg,
Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1071 CURTIS, DAVID HOWELL—2901-Fifth Avenue North, St. Petersburg, Florida
- 152 *†CURTIS, OMER G.—16 Arnot Building, Jacksonville Beach, Florida
- 164 DALEY, WILLIAM A.—436 W. 70th Street, Jacksonville 8, Florida
- R- 23 * DALEY, W. O.—419 Magnolia Avenue, Orlando, Florida
- 1092 DALY, JOHN P.—1111 duPont Building, Miami, Florida
- 1010 *†DANCO, WILLIAM RICHARD—106 Park Ridge Road, Tampa 10, Florida
- 253 *†DANDELAKÉ, GEORGE W. — 1919 Farragut Place, Jacksonville Florida
- 1050 *†DANESE, JOHN BISHOP—3698 St. Johns Avenue, Apartment 2, Jacksonville 5, Florida
- 479 *†DARBY, CHARLES DWIGHT — 701 Stovall Professional Building, Tampa, Florida
- 447 *†DARBY, RICHARD E. — 701 Stovall Professional Building, Tampa, Florida
- 571 *†DAVIDSON, BERNARD B.—420 Lincoln Road, Miami Beach, Florida
- 484 *†DAVIDSON, WALTER P.—1701 duPont Building, Miami, Florida
- 835 *†DAVIES, DANIEL R.—421 Delannoy Avenue, P. O. Box 246, Cocoa, Florida
- 555 *†DAVIS, AARON—1715 Lynch Building, Jacksonville 2, Florida
- 782 *†DAVIS, BRUCE L., JR.—P. O. Box 3007, Miami 1, Florida
- R- 75 *†DAVIS, HARRY L. — 19 W. Flagler Street, 704 Biscayne Building, Miami, Florida
- 276 *†DAVIS, JEWELL A. — 122 W. Forsyth Street, Suite 310, Seminole Building, Jacksonville, Florida
- 179 * DAVIS, LEO V.—P. O. Box 468, Milton, Florida
- 420 *†DAVIS, R. WARREN—1150 S.W. 1st Street, Miami, Florida
- R-117 *†DAY, THOMAS BUCK—P. O. Box 3236, Miami 20, Florida
- 620 *†DEAN, EVERETT K. — 335 - 22nd Avenue, North, St. Petersburg, Florida
- 1121 *†DEE, ALAN G.—3859 Central Avenue, St. Petersburg 13, Florida
- 661 *†DEHON, FREDERIC THEODORE — P. O. Box 1585, West Palm Beach, Florida
- 997 *†DELLA-DONNA, ALPHONSE — Bayview Building, 1040 Bayview Drive, Fort Lauderdale, Florida
- 907 *†DEMOS, JAMES P.—145 N.E. 127th Street, Miami, Florida
- 713 *†DEMRO, CONRAD GEORGE, JR.—1701 duPont Building, Miami, Florida
- R- 58 *†deNARAY, IVAN L.—1225 duPont Building, Miami, Florida
- 869 DENNARD, ROBERT LEE — 417 Bannockburn Avenue, Tampa 10, Florida
- 550 * DENNISON, FAYETTE, JR.—408 Brent Annex, Pensacola, Florida
- R-172 *†DePUY, RICHARD A.—2099 Park Street, Jacksonville 4, Florida
- 558 * DERBY, A. STEUART, JR.—400 S. Palmetto Avenue, Daytona Beach, Florida
- R- 48 *†DESSAINT, LOUIS M.—540 Ingraham Building, Miami, Florida
- 1178 DICK, BARRY JAY—1122 duPont Building, Miami, Florida
- 332 *†DILNER, PHILIP W.—517 duPont Plaza Center, Miami 32, Florida
- R-216 †DINIUS, SARA HOLTON (MRS.) — P. O. Box 1387, Tallahassee, Florida
- 1072 *†DITTMAR, RABUN HOOD, JR.—306 Birch Lane, Tallahassee, Florida
- 142 *†DIVINE, WILBUR F.—224 Datura Building, West Palm Beach, Florida
- 992 *†DIVINE, WILBUR F., IV—224 Datura Building, West Palm Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 456 *†DIXON, ORVILLE WRIGHT—967 W. Flagler Street, Miami, Florida
 1229 DOBSON, ROGER WARREN — 48-19 43rd Street, Apartment 2-C,
 Woodside 77, New York
 1229 * DOKE, GENE BYRON—821 Highland Avenue, Orlando, Florida
 548 DOMINICK, JULIAN K.—170 E. Washington Street, Orlando, Florida
 1179 *†DOONER, LOUIS WILLIAM—Shelfer Building, Quincy, Florida
 R-192 DORAN, WILLIAM J. — Room 1222 First National Bank Building,
 Miami, Florida
 1055 DOREY, JACK R.—1531 N.W. 15th Street Road, Miami, Florida
 604 *†DOWNEY, DANIEL, JR.—615 Harvey Building, West Palm Beach,
 Florida
 1112 *†DUDLEY, MYLES F. — 308 Hall Building, 150 S.E. Second Street,
 Miami, Florida
 1011 *†DUGGAN, MALCOLM ROBERTS, JR.—209 South Main Street, Ocala,
 Florida
 895 * DUNN, WALLACE—4 S. Magnolia Street, Suite 3, Ocala, Florida
 203 DUNN-RANKIN, FREDERIC—P. O. Box 986, Winter Park, Florida
 716 *†DURLAND, H. PRESTON—2173 S.W. 6th Street, Miami, Florida
 303 *†EASTLAND, MARK W., JR. — 7th Floor, Exchange National Bank
 Building, Tampa 2, Florida
 908 *†EATON, GERALD T.—407 Hollywood Federal Building, 1909 Tyler
 Street, Hollywood, Florida
 868 *†EATON, WILLIAM A., JR.—211 Edwards Street, Tallahassee, Florida
 527 *†EBER, VICTOR I.—1750 S.W. 3rd Avenue, Miami, Florida
 1272 EDGAR, VERNON G., JR.—State Auditing Department, 415 Carlton
 Building, Tallahassee, Florida
 1167 EDMISTON, MARGARET ANN (MRS.)—P. O. Box 275, St. Augus-
 tine, Florida
 615 *†EDMISTON, WILLIAM C., JR.—320 City Building, St. Augustine,
 Florida
 973 *†EDSON, JOHN EDGAR—7820 Pine Tree Lane, West Palm Beach,
 Florida
 774 *†EDWARDS, CHARLES HUGHES—802 Barnett National Bank Build-
 ing, Jacksonville, Florida
 590 *†EDWARDS, JAMES GRAHAM—2702 Azeele Street, Tampa, Florida
 427 * EDWARDS, JESSE B.—P. O. Box 737, Plant City, Florida
 390 EDWARDS, VIVIAN—311 Camilo Avenue, Coral Gables 34, Florida
 R-124 †EHRENBERG, MURRAY B. — c/o P. W. Dilner & Company, 517
 duPont Plaza Center, Miami, Florida
 498 *†EHRlich, ALVIN A.—215 American Building, Orlando, Florida
 R-104 *†EILEN, DOROTHY (MISS) — 1526 Meridian Avenue, Miami Beach,
 Florida
 R- 25 * EISENHART, ARTHUR W.—350 Arballo Drive, San Francisco 27,
 California
 909 *†ELL, LEON JACK—420 Lincoln Road, Miami Beach, Florida
 717 *†ELLIS, WILLIAM R.—1210 Ainsley Building, Miami, Florida
 974 ELLISON, OVID ERNEST, JR.—Carlton Building, Room 415, Talla-
 hassee, Florida
 899 *†ELLYSON, ROBERT C.—602 Broward Bank Building, Fort Lauder-
 dale, Florida
 866 *†ELSBERRY, WILLARD R.—3123 Buckingham Avenue, P. O. Box 341,
 Lakeland, Florida
 369 ELSTON, JAMES IRA—1913 Poplar Avenue, P. O. Box 231, Memphis,
 Tennessee
 1012 EMANUEL, DAVID EDWARD—228 N.E. 2nd Avenue, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 402 * ENGLAND, WILLIAM R.—P. O. Box 427, Avon Park, Florida
 975 *†ENNIS, HENRY G., JR.—713 Wallace S. Building, 608 Tampa Street,
 Tampa, Florida
 148 EPPERSON, CLYDE A.—844 Ingraham Building, Miami, Florida
 R- 18 *†ERB, EUGENE T.—8340 N.E. 2nd Avenue, Miami, Florida
 1073 *†ERNST, WILLIAM D.—216 A Romark Building, 3521 West Broward
 Boulevard, Fort Lauderdale, Florida
 1013 *†ERSTLING, MORTON—415 Seybold Building, Miami 32, Florida
 408 *†ERWIN, CHESTER D.—6606 S.W. 65th Terrace, Miami 32, Florida
 R-128 *†ESAN, ABRAHAM E.—1351 Euclid Avenue, Miami Beach, Florida
 239 *†EVANS, A. ROSS—55 E. Livingston Avenue, Orlando, Florida
 238 *†EVANS, ROBERT P.—P. O. Box 1257, Lakeland, Florida
 R- 42 *†EVARTS, HARRY W.—411 Baptist Building, 1230 Hendricks Avenue,
 Jacksonville, Florida
 846 *†FABER, RUSSELL C.—1361 Coral Way, Miami 45, Florida
 287 * FAHS, JOHN L.—11-16 Stoer Building, Leesburg, Florida
 R-153 * FAIRCLOTH, CHARLES B.—P. O. Box 552, Ormond Beach, Florida
 996 *†FAISON, STUART M.—P. O. Box 130, Marathon Shores, Florida
 346 *†FALSONE, FRANK J.—P. O. Box 5267, 1801 ½ - 21st Street, Tampa 6,
 Florida
 874 *†FAY, GILBERT J.—550 Brickell Avenue, Miami, Florida
 1103 FAY, JACK—18830 N.W. 42nd Avenue, Opa Locka, Florida
 R-260 †FEIN, JOSEPH—717 Times Building, St. Petersburg, Florida
 1130 FELD, JOSEPH—111 S.W. 24th Road, Miami, Florida
 487 †FELD, MAX P.—914 Ainsley Building, Miami, Florida
 R- 86 †FELIX, CHARLES ERNEST—13 South Main Street, Orlando, Florida
 1133 FERLITA, WILLIAM J.—700 Exchange Bank Building, Tampa, Florida
 1093 FERN, RONALD N.—2 N.W. 54th Street, Miami, Florida
 831 *†FEUER, LESTER—1 Lincoln Road, Miami Beach, Florida
 653 * FINE, LOUIS—Professional Building of Perrine, Miami, Florida
 228 *†FINK, MALVERN B. — 621 Florida Title Building, Jacksonville 2,
 Florida
 724 *†FINKELSTEIN, ALFRED—1790 S.W. 22nd Street, Coral Way, Miami,
 Florida
 R- 76 *†FISHER, CHARLES B.—503 Pan American Bank Building, Miami
 Florida
 387 * FISHER, CLYDE W.—P. O. Box 1348, West Palm Beach, Florida
 1273 FISHER, FREDERICK ELLIS—Stovall Professional Building, Tampa
 2, Florida
 38 *†FISHER, P. W. — Suite 1000, 118 West Adams Street, Jacksonville,
 Florida
 808 *†FITZPATRICK, JOHN M.—517 Sanford Atlantic National Bank Build-
 ing, Sanford, Florida
 219 FLY, J. WESLEY—Drawer 6817, Orlando, Florida
 1090 *†FOLKEN, DENNIS N.—55 E. Livingston Avenue, Orlando, Florida
 9 †FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Com-
 pany, Ocala, Florida
 981 * FORER, HENRY D.—1701 duPont Building, Miami, Florida
 1039 *†FORMAN, JOSEPH J.—751 Meridian Avenue, Miami Beach, Florida
 27 * FORNEY, WELBORNE JOHNSON—908 Florida Title Building, Jack-
 sonville, Florida
 754 *†FORTIN, GEORGE EDWARD—Florida State University, Tallahassee,
 Florida
 R- 71 *†FOX, ARTHUR EDWARD—245 S.E. 1st Street, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-112 *†FOX, MARK—1272 North Palm Avenue, Sarasota, Florida
 14 †FOY, HUBERT V.—440 - 47th Street North, St. Petersburg, Florida
 772 †FRANCE, CHARLES ELDRIDGE—P. O. Box 762, South Miami, Florida
 463 *†FRANCO, MICHAEL J.—Industrial National Bank Building, 25 W. Flagler Street, Miami, Florida
 875 *†FREDEL, LESTER—P. O. Box 3980, Miami 25, Florida
 1205 FREEMAN, JOHN F., JR.—315 N.W. 49th Avenue, Plantation, Fort Lauderdale, Florida
 815 *†FREEMAN, WILBUR SUMMERFIELD—3659 Holly Grove Avenue, Jacksonville, Florida
 R- 83 *†FRENCH, HANS HEINZ—218 Alcazar, Coral Gables 34, Florida
 R-197 FREY, SAMUEL—6740 N.W. 19th Court, West Hollywood, Florida
 1145 *†FRIEDLAND, MAURICE — 1245 N.E. 127th Street, North Miami, Florida
 796 *†FRIEDLANDER, NORRIS L.—17070 Collins Avenue, Miami Beach, Florida
 734 †FRUIN, STEPHEN JOHN — 6335 Bay Ridge Road, Jacksonville Florida
 1122 FRYER, BYRD C., JR.—1393 Pinegrove Court, Jacksonville 5, Florida
 R- 67 FULLER, ALBERT EDWIN—1825 Barnett National Bank Building, Jacksonville 2, Florida
 55 *†FURMAN, M. G.—420 Lincoln Road, Miami Beach, Florida
 934 *†FURMAN, RICHARD IRWIN—Suite 709-710 Dade Federal Building, 101 East Flagler Street, Miami 32, Florida
 R-177 *†GADNEY, EUGENE—178 Bayside Drive, Clearwater Beach, Florida
 1045 *†GALLAGHER, WILLIAM PRESLEY—408 Brent Annex, Pensacola, Florida
 48 GALLASPY, BEN KEITH—Ebasco Services Inc., 2 Rector Street, New York, N. Y.
 1146 GALLUPS, WILLIAM CARL — 1820 Northwood Apartments, Ann Arbor, Michigan
 991 †GANDY, CHARLES ROBERT — 700 Ingraham Building, Miami, Florida
 1206 * GANZ, CONRAD ROBERT—Room 24, Paramount Building, Palm Beach, Florida
 1207 GARDINER, IRVING—945 S.W. 3rd Avenue, Miami 36, Florida
 755 *†GARDINER, JOHN HOUSTON, JR. — P. O. Box 991, Orlando, Florida
 1294 GARRETT, WILLIAM R.—5307 - 98th Avenue, Tampa 10, Florida
 R- 44 *†GASSNER, WALTER S.—Suite 821, Florida National Bank Building, St. Petersburg 1, Florida
 1100 *†GEAKE, JOHN D.—16831 N.E. 8th Avenue, North Miami Beach, Florida
 R-113 *†GELLER, ROBERT—56 East Pine Street, Orlando, Florida
 556 *†GENTER, FRANK M.—Rooms 8-9 Wingate Building, 118 ½ Volusia Avenue, Daytona Beach, Florida
 1275 GENTRY, ELBERT C., III—700 Ingraham Building, Miami 32, Florida
 R-217 †GERBERICH, HAROLD R.—9 Pine Vista Drive, Largo, Florida
 851 * GERSON, GARY R.—6990 Indian Creek Drive, Miami Beach, Florida
 1274 GETZLER, JOSEPH WARREN—17111 N.W. 12th Avenue, Miami, Florida
 757 *†GIBSON, HAROLD GILBERT—700 Exchange National Bank Building, Tampa, Florida
 418 *†GILBERT, DONALD E.—1555 Carson Street, P. O. Box 308, Fort Myers, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 728 †GILES, GORDON LEE FRANCIS—18520 N.W. 18th Avenue, Opa Locka, Florida
- 321 *†GILLIAM, REXFORD W.—2 Collier Arcade, P. O. Box 1471, Fort Myers, Florida
- 244 *†GILLMAN, LOUIS—1224 Ingraham Building, Miami 32, Florida
- 415 *†GLOVER, VICTOR DUDLEY, JR.—807 Tampa Theatre Building, Tampa 2, Florida
- 36 †GLUICK, LEWIS—946 S.W. 4th Street, Miami 36, Florida
- 210 GOETZ, HARRY J.—604 W. Maple Avenue, Merchantville, New Jersey
- 623 *†GOFF, GEORGE E.—230 Raulerson Building, Fort Pierce, Florida
- R- 30 *†GOLDSTEIN, BENJAMIN B.—1542 duPont Building, Miami 32, Florida
- R- 51 GOLDSTEIN, CHARLES Z.—5 Embassy Court, Great Neck, Long Island, New York
- 531 *†GOLDSTEIN, IRVIN M.—3840 W. Flagler Street, Miami, Florida
- 1113 *†GOLDSTEIN, STANLEY B.—1150 S.W. First Street, Miami, Florida
- 903 *†GOMILLION, AUBREY E.—308 Brent Annex, Pensacola, Florida
- R-148 *†GOODKIN, MORRIS—927 Lincoln Road, Miami Beach, Florida
- R-175 *†GOODMAN, BERNARD—407 Lincoln Road, Miami Beach, Florida
- 1135 GOODMAN, RICHARD IRWIN — 1504 duPont Building, Miami, Florida
- 63 *†GOODRICH, CHARLES H.—2223 Oak Street, Jacksonville 4, Florida
- 876 †GOODWIN, HARRY J.—135 W. 60th Street, Hialeah, Florida
- R- 65 *†GORDON, DAVID M.—1401 S.W. First Street, Miami, Florida
- 575 *†GORDON, HAROLD C.—217 W. Garden Street, Pensacola, Florida
- 725 *†GORDON, RALPH—407 Lincoln Road, Miami Beach, Florida
- 732 *†GORDON, RICHARD WESLEY—Suite 1000, 118 West Adams Street, Jacksonville, Florida
- R- 32 *†GOTTLIEB, IRVING J.—712 Ainsley Building, Miami, Florida
- R- 79 GOTTLIEB, MURRAY JAMES — 414 North Andrews Avenue, Fort Lauderdale, Florida
- 762 *†GRACE, RICHARD COLTER—Morris-Grace Building, 328 Minorca Avenue, P. O. Box 34-1279, Coral Gables 34, Florida
- 453 *†GRAHAM, GEORGE GRIFFITH—840 Ingraham Building, Miami 32, Florida
- 32 GRAHAM, HOMER G.—P. O. Box 3476 MSS, Tallahassee, Florida
- 1065 †GRAND, LEONARD—420 Lincoln Road, Miami Beach, Florida
- 773 *†GRAVELY, ROBERT T.—P. O. Box 1387, Tallahassee, Florida
- 362 *†GRAY, HOWARD W.—200 N.E. 1st Street, Gainesville, Florida
- 783 GREEN, NORMAN L.—5706 Bird Road, S. Miami, Florida
- 603 GREENBERGER, HARRY P.—Suite 408, 822 Perdido Street, New Orleans, Louisiana
- 616 *†GREENE, JACK I.—Suite 10, Kirk Plaza, 110 East Commercial, P. O. Box 741, Sanford, Florida
- 1033 *†GREENE, SAM TRAVIS—401 Robertson Building, P. O. Box 242, Ocala, Florida
- 535 *†GREENE, SINGLETON L.—400 S. Palmetto Avenue, Daytona Beach, Florida
- 1230 GREENLEE, HERBERT JOHN, JR.—Box 403, Clermont, Florida
- 911 *†GRIFFIN, JAMES R.—30 West 5th Street, Jacksonville, Florida
- 370 * GRIFFITH, RANDOLPH C.—P. O. Box 2007, Orlando, Florida
- 243 †GRIFFITH, T. T.—6404 N.E. 5th Avenue, Miami 38, Florida
- 635 GRIFFITH, WALTER PAT—c/o D. M. Read, Bridgeport, Connecticut
- 826 *†GRODEN, ALFRED—1122 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 982 *†GROH, JAMES E.—c/o Ring, Mahony & Arner, 1205 First National Bank Building, Miami, Florida
- 1075 *†GROH, JOHN HAMILTON—c/o Ernst & Ernst, 700 Ingraham Building, Miami, Florida
- 319 GROSS, ELMER W.—3120 Lucaya Street, Miami, Florida
- 316 * GROSS, GILBERT—1612 Congress Building, Miami, Florida
- 873 * GRUNDWERG, MOSES J.—301 Ainsley Building, Miami, Florida
- 507 *†GUIDA, ANGELO — Suite 209, 518 Tampa Street Building, Tampa, Florida
- 770 *†GUIDO, GENE J.—3210 West Broward Blvd., Ft. Lauderdale, Florida
- R- 13 *†GUND, CHARLES F.—217 W. Garden Street, Pensacola, Florida
- 711 *†GUSTAFSON, GORDON CARL—919 South Miami Avenue, Miami 32, Florida
- 630 GUTTENMACHER, DAVID—1759 S.W. 3rd Avenue, Miami, Florida
- 702 *†HACKNEY, ALFRED JAMES—5 Beach Patio, Naples, Florida
- 134 HAINES, LELAND H. — Orlando Branch Office, Auditor General, Orlando A.F.B., P. O. Box A-1918, Orlando, Florida
- 1276 HAINES, WILLIAM F., JR.—c/o Ring, Mahony and Arner, 602 Broward National Bank Building, Fort Lauderdale, Florida
- R-184 * HAIZEL, LOUIS, JR.—44 Coconut Row, Palm Beach, Florida
- 1257 HALE, WILLARD G.—P. O. Box 565, Fort Myers, Florida
- 457 †HALL, DAVID W.—P. O. Box 350, Miami 3, Florida
- 1253 *†HAMIC, JOHN W.—1404 Rose Avenue, Ocala, Florida
- 373 *†HAMILTON, ROY W.—122 S. Kentucky Avenue, Lakeland, Florida
- 600 HAMPTON, JOSEPH E.—Graduate School of Business and Public Administration, Cornell University, Ithaca, New York
- 1165 HANNA, EDWARD M.—110 South Fielding, Tampa 6, Florida
- 1180 *†HANSON, CECILE S. (MRS.)—P. O. Box 387, St. Petersburg 31, Florida
- 1240 *†HANTMAN, ARNOLD—1702 Congress Building, Miami, Florida
- 1181 *†HARMS, JULIUS A., JR.—118 West Adams Street, Jacksonville 2, Florida
- 785 *†HARRINGTON, ALFRED D., JR.—c/o Ring, Mahony and Arner, 602 Broward National Bank Building, Fort Lauderdale, Florida
- 261 HARRINGTON, ALFRED D.—2293 S.W. 17th Terrace, Miami, Florida
- 16 * HARRIS, ROY R.—1841 Jackson Street, Hollywood, Florida
- 586 HARRISON, JAMES O., JR.—1702 Barnett National Bank Building, Jacksonville, Florida
- 1074 HARRISON, JOHN B.—2727 Norris Avenue, Orlando, Florida
- 522 *†HARTMANN, MORTEN F.—602 Seybold Building, Miami, Florida
- 816 * HARTSAW, KENNETH E.—419 Magnolia Avenue, Orlando, Florida
- 140 *†HARVEY, PIERCE J. — 306 Stovall Professional Building, Tampa, Florida
- 642 *†HARVEY, PIERCE J., JR.—306 Stovall Professional Building, Tampa, Florida
- 926 †HASENCAMP, JAMES ROBB—2012 Ponce de Leon Boulevard, Coral Gables, Florida
- 739 *†HATCHER, BENJAMIN BOODY—Box 3387, Tampa, Florida
- 765 *†HATFIELD, MILTON HARMON—1205 First National Bank Building, Miami, Florida
- 820 *†HAWKINS, GERALD L. — 224 Datura Building, West Palm Beach, Florida
- 1137 * HAYES, JANE CHANT (MRS.)—20245 East Covina Hills Road, Covina, California

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1162 *†HEARING, GEORGE A.—4400 Trilby, Tampa 11, Florida
 1001 *†HEARNE, JAMES J., JR.—710 First National Bank Building, Tampa, Florida
 525 *†HECK, JAMES M.—2012 Ponce deLeon Blvd., Coral Gables 34, Florida
 597 *†HELTON, HUBERT E.—1143 Circle Drive, Tallahassee, Florida
 468 *†HEMMINGS, ARTHUR I.—1205 First National Bank Building, Miami 32, Florida
 R-146 *†HENCKEL, MRS. DOROTHY B.—P. O. Box 2833, Pompano Beach, Florida
 691 * HENDERSON, WALLACE WILLIAM—526 South Ride, Tallahassee, Florida
 741 †HENDRICKS, WILLIAM GILLMAN—1508 Lee Avenue, Tallahassee, Florida
 870 *†HENNING, MERVIN D.—821 Highland Avenue, Orlando, Florida
 679 *†HENRICHs, EARL L.—11-16 Stoer Building, Leesburg, Florida
 521 *†HENRIQUEZ, NORCOTT S.—P. O. Box 2003, Hollywood, Florida
 309 HENSON, J. LEWIS—1731 S.E. 13th Street, Fort Lauderdale, Florida
 1208 *†HENSON, WILLIAM P.—6420 - 14th Street, West, Bradenton, Florida
 R-136 * HENTSCHEL, ROBERT C.—P. O. Box 667, Eau Gallie, Florida
 1277 HERMIDA, REMY—P. O. Box 331, Plant City, Florida
 578 *†HERNDON, WINFRED L., JR.—Lynch Building, P. O. Box 5213, Jacksonville, Florida
 652 *†HERRIS, IRVING—209 Pan American Bank Building, Miami, Florida
 1049 *†HERTZ, ARTHUR H. — 2330 Coral Way, Apartment 30, Miami 45, Florida
 R- 70 *†HERTZOFF, CHARLES — Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
 515 *†HERZOG, WILLIAM A.—422 N.W. 27th Avenue, Miami, Florida
 1182 HIATT, RICHARD P.—P. O. Box 991, Lakeland, Florida
 422 *†HICKMAN, WILLIAM P.—P. O. Box 261, Davenport, Florida
 837 HICKS, MRS. EMILY C.—1701 Lynn Avenue, Eau Gallie, Florida
 542 * HIEPE, EDWIN—717 Times Building, St. Petersburg, Florida
 R-158 * HILL, GORDON M.—1825 Barnett National Bank Building, Jacksonville 2, Florida
 660 *†HIMES, S. HILBURN—P. O. Box 1585, West Palm Beach, Florida
 144 *†HIMES, WHITNEY B.—120 South Dixie, P. O. Box 1585, West Palm Beach, Florida
 529 †HINTON, HARRY L.—6135 Sunset Drive, Miami, Florida
 1147 * HIPPLER, CHARLES JAMES—801 Buena Vista, Eustis, Florida
 1209 HIPPLER, C. HAROLD, JR.—P. O. Box 445, Eustis, Florida
 789 *†HIPSMAN, DAVID BERNARD—801 Ainsley Building, Miami, Florida
 530 *†HIRSCH, GEORGE W.—Suite 210, 311 Lincoln Road, Miami Beach, Florida
 313 *†HOCH, JOEL — Suite 506, Professional Building, Sunrise Center, Ft. Lauderdale, Florida
 852 *†HODGES, KENNETH T.—7001 S.W. 66th Street, South Miami 43, Florida
 533 *†HOFFENBERG, BENNIE M.—730 Lynch Building, Jacksonville 2, Florida
 R-187 HOFFMAN, LESLIE J.—1825 Barnett National Bank Building, Jacksonville 2, Florida
 912 HOGAN, CLIFFORD S.—6470 S.W. 83rd Street, Miami 43, Florida
 1056 HOGAN, TERRY DAN—307 Gerdon Building, P. O. Box 859, Brunswick, Georgia

- 208 *†HOGLE, FRANCIS M., JR. — 236 N. Ridgewood Avenue, Daytona Beach, Florida
- 1014 *†HOLDORF, BENJAMIN GILBERT—P. O. Box 3426, Orlando, Florida
- 109 * HOLLEY, JAMES D. A.—Washington Square Building, P. O. Box 1387, Tallahassee, Florida
- R-195 * HOLLINGSWORTH, BERT BENSON—601 Atlantic National Bank Building, Sanford, Florida
- R- 52 *†HOLLY, EDWARD A.—1510 S.W. 3rd Avenue, Miami, Florida
- 1148 * HOLTZ, LAURIE S.—861 S. Shore Drive, Miami Beach, Florida
- 1278 HONEYCUTT, ROBERT L.—P. O. Box 667, Eau Gallie, Florida
- 644 HOOTEN, RAYMOND JACKSON—2084 Knightsbridge Road, Macon, Georgia
- 306 *†HORAN, WILLIAM THOMAS—338 N. Main Street, Orlando, Florida
- R- 69 HORN, HAROLD—1935 S.W. 13th Street, Miami 45, Florida
- 954 * HOROWITZ, EDWIN M.—3830 W. Flagler Street, Miami, Florida
- 712 †HORTON, CHARLES R.—4525 Ponce deLeon Blvd., Coral Gables, Florida
- 838 HORWICH, RICHARD J.—1504 duPont Building, Miami, Florida
- 554 *†HOSFORD, JOHN W., JR.—201 Title Building, Tallahassee, Florida
- R- 87 *†HOSKEN, ROBERT H., JR. — 315 Alhambra Circle, Coral Gables, Florida
- 1132 HOUGH, DeVON GRADY, JR.—Box 574, Venice, Florida
- 471 * HOWARD, HARLEY—802 Barnett National Bank Building, Jacksonville, Florida
- R-205 HOWARD, PAUL WILLIAM — 12361-144th Street, North, Largo, Florida
- 853 *†HOWELL, PAUL ARNOLD—215 Rutland Building, Orlando, Florida
- 1057 *†HUGHES, JOHN B.—1205 First National Bank Building, Miami, Florida
- R- 91 *†HUGHES, JOHN VINCENT—1005 Kane Concourse, Miami Beach, Florida
- 1094 *†HUMPHRIES, STANLEY C.—2501 N.W. 75th Street, Miami 47, Florida
- 812 *†HUNSBERGER, WESLEY JAMES—P. O. Box 2312, Tampa, Florida
- R-188 HUNSE, H. JEANETTA (MISS)—R R 1, Decatur, Michigan
- 955 *†HUNTER, ALBERT B., III—3658 Central Avenue, St. Petersburg, Florida
- 504 *†HURST, HARRY E.—514 Franklin Street, Tampa 1, Florida
- R- 31 *†HURWITZ, ELI—1008 Langford Building, 121 S.E. 1st Street, Miami 32, Florida
- 1123 * HURY, LEO T.—7 S.W. 26th Street, Gainesville, Florida
- 1295 HUSTON, TOM, JR.—3300 Ponce de Leon Blvd., Coral Gables, Florida
- 349 *†ICENHOUR, JOHN E.—614 Florida Title Building, P. O. Box 1044, Jacksonville, Florida
- 994 *†ILOWIT, BELMONT—2632 Hollywood Boulevard, Hollywood, Florida
- 502 *†INGLEY, HERBERT A., JR.—230-36 E. Tillman Avenue, Lake Wales, Florida
- 1243 IRVIN, J. PAUL—115 Boca Ciega Drive, Cocoa Beach, Florida
- 376 * IRVINE, NESBITT E.—P. O. Box 2827, St. Petersburg 1, Florida
- 413 *†ISTED, R. EUGENE—P. O. Box 8277, Orlando, Florida
- R-134 JACKSON, ELLIS R.—305 Morgan Street, Tampa, Florida
- 511 *†JACKSON, JEROME B.—3840 West Flagler Street, Miami, Florida
- 1246 *†JACOBS, ALTON MEARLE — P. O. Box 1585, West Palm Beach, Florida
- 1210 * JAFFE, LAWRENCE LEONARD—c/o Rieders, Fink and Company, 621 Florida Title Building, Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 983 JAFFE, RICHARD E.—20111 Gulfstream Road, Miami 57, Florida
 137 *†JAMES, BENJAMIN E.—Suite 1104 Lynch Building, 11 East Forsyth Street, Jacksonville 2, Florida
 788 * JEFFRIES, WILLIAM R.—Box 636, Riviera Beach, Florida
 1015 *†JENKS, ROBERT CHARLES — 236 N. Ridgewood Avenue, Daytona Beach, Florida
 1279 JESSELL, JAMES R.—2949 Montclair Avenue, Fort Myers, Florida
 854 *†JOHNSON, AMOS, JR.—2200 S.W. 80th Court, Miami 55, Florida
 474 *†JOHNSON, CHARLES W., JR.—2099 Park Street, Jacksonville, Florida
 761 *†JOHNSON, E. NOLAN—1701 duPont Building, Miami, Florida
 R- 99 *†JOHNSON, ELVIN V.—3130 Euclid Avenue, Tampa, Florida
 421 *†JOHNSON, HAROLD C. — 608 - 13th Street West, Bradenton, Florida
 736 *†JOHNSON, LLOYD L.—70 N. Gulf Boulevard, Indian Rocks Beach, Florida
 877 *†JOHNSON, MILO M.—Suite 1104 Lynch Building, 11 E. Forsyth Street, Jacksonville 2, Florida
 559 *†JOHNSON, RICHARD P. — 4221 DeMedici Avenue, Jacksonville 2, Florida
 398 JOHNSON, ROLLO H.—608 - 13th Street, West, Bradenton, Florida
 480 †JOHNSTON, JOHN A. — 203 Washington Street, Arcade Building, Orlando, Florida
 935 *†JOHNSTON, ROBERT E.—P. O. Box 98, Eustis, Florida
 1149 *†JOLLEY, CHARLES C.—215 Rutland Building, Orlando, Florida
 855 * JONES, JAMES W.—3310 North Orange Avenue, Orlando, Florida
 24 * JORDAN, JOSIAH M.—1906 Atlantic Blvd., Jacksonville, Florida
 763 *†JORDON, CHARLES E.—13840 Old Cutler Road, Miami, Florida
 1183 * JUNG, DONALD LEWIS—P. O. Box 772, Winter Park, Florida
 596 *†JUREIT, WILLIAM F.—3300 Ponce deLeon Blvd., Washington National Building, Coral Gables, Florida
 1211 KAHN, MYRON ROBERT—4332 West Flagler Street, Apartment 2, Miami, Florida
 1280 KAIGHN, RICHARD W.—801 Ainsley Building, Miami, Florida
 720 KAMINSKY, MRS. MILDRED S. — 23570 Moritz, Oak Park 37, Michigan
 489 KANE, C. VERNON—2120 N.E. 21st Street, Fort Lauderdale, Florida
 1163 KANNER, LEWIS MITCHELL — 3500 S.W. 28th Street, Miami, Florida
 254 KANTOR, ERWIN P.—45 Buckman Building, Jacksonville, Florida
 467 KANTZLER, MORRIS H.—420 Lincoln Road, Miami Beach, Florida
 756 *†KAPLAN, BERTRAM H.—621 Florida Title Building, Jacksonville 2, Florida
 454 KARO, WILLIAM H.—Internal Revenue Service, 314 Plaza Building, 245 S.E. 1st Street, Miami, Florida
 113 * KARSHNER, ROY—Room 213, 3182 Peachtree Road, N. E., Atlanta, Georgia
 797 KASOFF, LOUIS—161 Aragon Avenue, Coral Gables, Florida
 856 *†KAST, MILTON B.—1101 Biscayne Building, Miami, Florida
 1212 *†KASTENS, WILLIAM F.—4844 Rochdale Road, Jacksonville, Florida
 R- 96 KATZ, ALBERT M.—9630 Olive Street Road, Olivette 24, Missouri
 1101 *†KAUFMAN, JAMES R.—1820 S.W. 3rd Avenue, Miami 36, Florida
 104 *†KEEN, WILLIAM E. — 406-8 Harvey Building, West Palm Beach, Florida
 118 *†KELLER, JAMES I., JR.—1701-1717 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1268 *†KELLEY, J. EUGENE — 105½ East College Avenue, Tallahassee, Florida
- R-165 *†KELLY, ROBERT ALISON—325 North Federal Highway, Boynton Beach, Florida
- 678 *†KEMP, ORVIS M.—P. O. Box 309, Key West, Florida
- 1213 *†KEMP, ROBERT LLOYD—P. O. Box 16, Gainesville, Florida
- 706 * KENNEDY, ROBERT LEON—Philips Professional Building, Winter Haven, Florida
- 645 * KERFOOT, RONALD E.—2948 Calvin Blvd., Ft. Myers, Florida
- 1150 * KETCHAM, BILLY F.—1003 E. Call Street, Tallahassee, Florida
- 540 KICKLITER, GEORGE K.—1644 First Avenue, North, St. Petersburg, Florida
- 1032 *†KICKLITER, JAMES H. — 1644 - 1st Avenue North, St. Petersburg, Florida
- 503 *†KILGORE, FORREST AL, JR.—221 N. Ivanhoe Blvd., East, Orlando, Florida
- 976 *†KINARD, KENNETH R.—7801 S.W. 96th Street, Miami, Florida
- R- 40 *†KINDELAN, JAMES W.—1205 First National Bank Building, Miami 32, Florida
- 857 KING, DONALD F.—3601 N.W. 54th Street, Miami, Florida
- 714 KINNEAR, CHARLES STEPHEN—700 Malaga Avenue, Coral Gables, Florida
- 878 * KIRK, JAMES L.—P. O. Box 664, Moultrie, Georgia
- 628 *†KIRKTON, JOHN F.—18 S.E. Fourth Avenue, Delray Beach, Florida
- R- 15 *†KLANDERMAN, GERALD E. — 1005 First Federal Building, St. Petersburg, Florida
- 677 * KLEIN, M. SYLVESTER—1109 East Las Olas Boulevard, P. O. Box 2404, Fort Lauderdale, Florida
- R-144 KLEIN, SIDNEY L.—5700 N.E. 4th Court, Miami, Florida
- 799 *†KLINE, DAVID L.—400 Hialeah Drive, Hialeah, Florida
- 67 * KLUTTZ, OREN E.—1916 N. First Street, Jacksonville Beach, Florida
- R-121 *†KNAPP, LEROY THOMAS—Stovall Professional Building, Tampa, Florida
- 567 *†KNEAPLER, WILLIAM—511 First National Bank Building, Miami 32, Florida
- 696 *†KNIGHT, JOHN G. F.—P. O. Box 16, Gainesville, Florida
- R-159 KOESTER, WILLIAM A.—P. O. Box 9896, Santurce, Puerto Rico
- 775 *†KOHN, STEWART LAWRENCE — Suite 210, 311 Lincoln Road, Miami Beach, Florida
- 1248 KORTH, HERBERT J., JR.—Apartado 1081, Lima, Peru, South America
- 995 KOSSTRIN, IRA WENDER—747 West Avenue, Miami Beach, Florida
- 1095 KRAFT, PATRICK E.—c/o Universal Marion Corporation, 602 Florida Theatre Building, Jacksonville, Florida
- 759 *†KREEGER, THOMAS BRADDOCK, JR.—Ernst & Ernst, 700 In-gram Building, 25 S.E. 2nd Avenue, Miami, Florida
- R-194 KROSSKOVE, ALLAN—5300 Orduna Drive, Coral Gables, Florida
- R-140 †KRUTMAN, ABRAHAM MORRIS — 245 S.E. First Street, Miami, Florida
- 858 *†KUBLIN, MRS. ROSE P.—9847 Professional Building, Perrine, Florida
- 738 *†KURTZ, HOWARD EDWARD — 111 E. Robinson Avenue, Orlando, Florida
- 1214 KURTZ, JOSEPH M.—1215 duPont Building, Miami, Florida
- 552 *†LADO, FRED FERNANDO — 7th Floor, Exchange National Bank Building, Tampa 2, Florida
- 334 *†LANDIS, LEO—1820 S.W. 3rd Avenue, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1250 *†LANE, ROBERT M.—1701 duPont Building, Miami 32, Florida
 320 *†LANEY, MARION G.—215 American Building, Orlando, Florida
 544 *†LANG, JAMES T. — 646-2nd Avenue South, St. Petersburg, Florida
 1016 *†LANSING, CHARLES WILLIAM—2541 Palmetto Avenue, Sanford, Florida
 742 LARGUE, JAMES EDWARD—712 S. Palafox Street, P. O. Box 62, Pensacola, Florida
 198 LA SALLE, ATHOS L.—27 S.W. 7th Avenue, Miami, Florida
 406 LASKY, MORTIMER — Room 200, Equitable Building, Norfolk 10, Virginia
 R-218 LAURETZ, MORRIS W.—3201 S.W. 19th Terrace, Miami 45, Florida
 613 *†LAWLOR, HAROLD J.—2335 Atlantic Boulevard, Pompano Beach, Florida
 680 *†LAWRENCE, ROBERT E.—1910 Congress Building, Miami, Florida
 377 *†LEACH, G. BLAND—11-16 Storer Building, P. O. Box 414, Leesburg, Florida
 956 *†LEADER, JERRY—1873 N.E. 163rd Street, North Miami Beach, Florida
 647 *†LEARNER, HOWARD—612 Ainsley Building, Miami, Florida
 289 * LEAVY, YALE M.—1750 S.W. 3rd Avenue, Miami, Florida
 1296 LEE, EARL VICTORY—3403 West Jackson Street, Pensacola, Florida
 326 *†LEE, FRANK O., JR.—801 Florida Theatre Building, St. Petersburg 1, Florida
 299 *†LEFCOURT, SIDNEY—1150 S.W. 1st Street, Miami 36, Florida
 1076 *†LEITER, ALLAN A.—1770 S.W. 24th Avenue, Miami, Florida
 343 *†LEONARD, GEORGE B.—1150 S.W. 1st Street, Miami, Florida
 126 * LESTER, A. GILBERT — 502 Philips Professional Building, Winter Haven, Florida
 1077 *†LEVENSON, MAURICE E. — 17070 Collins Avenue, Miami Beach, Florida
 811 * LEVINE, HENRY—1625 duPont Building, Miami, Florida
 345 *†LEVINE, SAUL S.—123 N.W. 12th Avenue, Miami, Florida
 1058 *†LEVINSON, LESLIE HAROLD — 1122 duPont Building, Miami, Florida
 624 *†LEVITCH, STANLEY B.—1150 S.W. 1st Street, Miami 36, Florida
 R-120 * LEVITT, BARNET—1401 S.W. 1st Street, Miami, Florida
 936 LEWIS, CHARLES D.—122 South 9th Street, Palatka, Florida
 R-201 *†LEWIS, JOHN THOMAS—P. O. Box 1188, Cocoa, Florida
 1105 LIEHR, ALLEN F. J.—320 N.E. 129th Street, North Miami, Florida
 786 *†LILLARD, URBAN L.—200 N.E. First Street, P. O. Box 16, Gainesville, Florida
 165 *†LINDFORS, CHARLES H.—100 N.E. Third Avenue, P. O. Box 257, Fort Lauderdale, Florida
 977 †LINN, JAY HOWARD—c/o Sidney Wasserman & Co., 420 Lincoln Road, Miami Beach, Florida
 987 LINNVILLE, EMORY M.—P. O. Box 407, Pensacola, Florida
 R-198 *†LIPSITZ, WILLIAM—7720 Byron Avenue, Miami Beach, Florida
 R-106 *†LIST, JOEL—200 Lake Avenue, Lake Worth, Florida
 R- 24 *†LITTLE, ROBERT M.—Suite 209, 518 Tampa Street Building, Tampa, Florida
 570 †LONG, MELVIN E.—967 W. Flagler Street, Miami, Florida
 1281 LOTHARIUS, RICHARD D. — 9298 S.W. 166th Street, Miami 57, Florida
 464 *†LOTTERMAN, LOUIS—844 Biscayne Boulevard, Miami, Florida
 213 *†LOUCKS, JOHN E.—P. O. Box 244, Haines City, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 557 *†LUCAS, JACK WELDON—1800 Atlantic Boulevard, Jacksonville 7, Florida
- 859 *†LUND, ROY P.—502 Broward National Bank Building, Fort Lauderdale, Florida
- R-141 *†LUNDGREN, RICHARD NELSON—410 E. Beach Boulevard, Hallandale, Florida
- 549 *†LUNDY, E. HOUSTON, JR.—213 S. Baylen Street, Pensacola, Florida
- 537 *†LYLE, ROBERT TERRY—c/o Smith and Braley, 308 Tampa Street, Tampa 2, Florida
- 378 *†LYNCH, THOMAS P.—150 S.E. 2nd Street, Miami, Florida
- R-152 *†LYNCH, WILLIAM F.—P. O. Box 347, West Palm Beach, Florida
- 1017 *†MACINNES, DONALD A.—5871 N.W. 117th Street, Hialeah, Florida
- R-221 MACTYE, WILLIAM H.—1402 Dade Federal Building, 21 N.E. First Avenue, Miami, Florida
- 433 MACWILLIAMS, ROBERT E.—1821 San Marco Boulevard, Jacksonville, Florida
- 1041 *†MADSEN, ARTHUR F.—P. O. Box 657, Fort Lauderdale, Florida
- 636 *†MAGEE, LEWIS E.—Suite 1104 Lynch Building, 11 East Forsyth Street, Jacksonville 2, Florida
- R- 29 MAHLER, ALEXANDER—1202 Congress Building, Miami, Florida
- 291 * MAHLER, JOSEPH—1202 Congress Building, Miami 32, Florida
- 182 *†MAHONY, JOHN — 1205 First National Bank Building, Miami 32, Florida
- 1200 MALLAH, JOSEPH—617 First National Bank Building, Miami, Florida
- R- 97 MALTZ, MORTON—605 Lincoln Road, Miami Beach, Florida
- 1060 MANN, CARL RAY—Box 181, Washington Avenue, Abingdon, Maryland
- 879 *†MANNING, JOHN B.—828 N.E. 99th Street, Miami Shores, Florida
- 399 * MANVILLE, FREDERICK G. H.—533 Seabreeze Boulevard, Daytona Beach, Florida
- 1131 *†MARCHAND, GEORGE L.—570 S.W. 30th Avenue, Fort Lauderdale, Florida
- 880 *†MARDER, BERNARD—1996 S.W. 1st Street, Miami, Florida
- 85 MARE, JOHN B.—390 Brent Building, Pensacola, Florida
- 482 MARKS, DAVID L.—305 Morgan Street, Tampa, Florida
- 1184 *†MARSH, ROBERT WHEELER — 705 Langford Building, Miami, Florida
- 727 *†MARSHALL, BYRD FARMER—c/o Arvida Corporation, P. O. Box 1246, Boca Raton, Florida
- 576 MARTIN, EDWARD T.—c/o Dan River Mills, Inc., Danville, Virginia
- 860 *†MARTIN, WILLIAM ROBERT—111 E. Robinson Avenue, Orlando, Florida
- 810 *†MARTINEZ, MARCUS J. — 1804 Grand Central Avenue, Tampa 6, Florida
- 758 MASSARO, FREDERICK LUPO—2329 Green Street, Tampa 7, Florida
- 978 †MASSEY, WILLIAM T.—1746 E. Adams Street, Jacksonville, Florida
- 958 *†MASTERS, AMBROSE B., JR.—Suite 1000, 118 W. Adams Street, Jacksonville, Florida
- 733 *†MATTHEWS, ASHBY LEO, JR—306 First Federal Savings Building, Jacksonville 2, Florida
- 391 *†MATTHEWS, JOHN A. — 620 Metropolitan Bank Building, Miami, Florida
- 771 †MAULE, GRAYSON WARREN — 7400 N.W. 37th Avenue, Miami, Florida
- 248 *†MAURER, W. S.—405 First Federal Building, Ft. Lauderdale, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 601 *†MAXWELL, RAYMOND R.—2400 N.E. 27th Avenue, Fort Lauderdale, Florida
- 670 *†MAY, ALBERT L.—205 Riverview Boulevard, Daytona Beach, Florida
- 1282 MAY, PAUL DAMON — 1012 Comeau Building, West Palm Beach, Florida
- 984 *†MAY, ROBERT DOUGLAS — 626 Lenox Avenue, Daytona Beach, Florida
- 569 *†MAYERS, EUGENE—1820 S.W. 3rd Avenue, Miami, Florida
- 896 *†MEEK, EMORY L.—1617 Atlantic Boulevard, Jacksonville 7, Florida
- 580 *†MEEK, JOHN HUNTER, JR.—1617 Atlantic Boulevard, Jacksonville, Florida
- 704 *†MEIGHEN, MICKEY REX — 7th Floor, Exchange National Bank Building, Tampa, Florida
- 56 *†MEIGHEN, REX — 7th Floor, Exchange National Bank Building, Tampa 2, Florida
- 526 *†MERMELL, MAC—1900 S.W. 3rd Avenue, Miami 36, Florida
- 913 *†MESH, HOWARD ALAN—1840 S.W. 87th Place, Miami 55, Florida
- 898 *†MESH, STANLEY D.—7955 S.W. 17th Terrace, Miami 55, Florida
- 277 †MEYER, HARRY H.—506 Sunset Road, Coral Gables, Florida
- 1005 MEYER, HENRY W.—6110 S.W. 79th Street, South Miami, Florida
- 959 * MEYER, WILLIAM J.—P. O. Box 3667, Orlando, Florida
- 1283 MEYERS, JOSEPH M.—762 Lenox Avenue, Miami Beach, Florida
- 365 * MILAM, RALPH L.—1920 Hendricks Avenue, Jacksonville 7, Florida
- 585 *†MILES, FRANK J.—200 N.E. 1st Street, Gainesville, Florida
- 561 *†MILLER, CHARLES S., JR.—308 Tampa Street Building, Tampa, Florida
- 292 *†MILLER, DAVID W.—313 Whitehair Building, DeLand, Florida
- 1044 MILLER, GILBERT—420 Lincoln Road, Miami Beach, Florida
- 694 *†MILLER, HOWARD NATHAN — 650 S.W. 12th Avenue, Miami, Florida
- R-199 MILLER, JOHN KLEBER—3905 Paxton Avenue, Tampa, Florida
- 1043 *†MILLER, MARTIN A.—611 Ainsley Building, Miami, Florida
- 342 †MILLER, ROLLIN E.—167 Alcazar, Coral Gables, Florida
- 84 *†MILLIGAN, CLAUDE K. — 1308 Barnett National Bank Building, Jacksonville, Florida
- 268 *†MILLIGAN, GEORGE L. — 1308 Barnett National Bank Building, Jacksonville, Florida
- 1255 * MILLOTT, ROBERT J. — 1644 First Avenue, North, St. Petersburg, Florida
- 721 *†MINNICH, HAROLD L. 213 S. Baylen Street, Pensacola, Florida
- 1237 *†MISHKIN, IRVING WILLARD — 3830 W. Flagler Street, Miami, Florida
- 639 *†MITCHELL, FRITZ K.—1308 Barnett National Bank Building, Jacksonville, Florida
- 689 *†MIXNER, ALBERT J.—715 North Fern Creek, P. O. Box 6156, Orlando, Florida
- 252 MIZRAHI, JOSEPH M.—119 W. Adams Street, Jacksonville, Florida
- 1244 * MONTGOMERY, THOMAS HAMILTON—730 Winters Street, West Palm Beach, Florida
- R-130 *†MOON, JACK RALPH—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida
- 1235 MOORE, COYLE E., JR.—Route 4, Box 12, Tallahassee, Florida
- 752 *†MOORE, JAMES FRANCIS — 1418 N.W. 17th Street, Gainesville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-171 †MORGAN, JAMES A., JR.—P. O. Box 511, Plant City, Florida
 263 ††MORGAN, ROBERT M.—25 W. Flagler Street, Miami, Florida
 833 ††MORRIS, BYRON—921 Florida Title Building, Jacksonville, Florida
 215 ††MORRIS, CLARENCE C. — Morris-Grace Building, 328 Minorca Avenue, P. O. Box 34-1279, Coral Gables 34, Florida
 528 ††MORROW, SYLVESTER J.—602 Seybold Building, Miami, Florida
 473 ††MOSHIER, WILLIAM F.—735 First Federal Savings and Loan Building, P. O. Box 627, St. Petersburg, Florida
 469 MOSS, GEORGE L.—Department of Accounting, School of Business Administration, University of Miami, Coral Gables 46, Florida
 R- 68 †MOSS, JOSEPH THADDEUS—P. O. Box 188, Naples, Florida
 R- 59 ††MULLANEY, JAMES — 602 Florida Theatre Building, Jacksonville, Florida
 986 ††MULLIKIN, HARRY A., JR.—P. O. Box 1387, Tallahassee, Florida
 R-178 ††MURPHY, WALTER A. — 610 Empire Building, St. Petersburg 1, Florida
 1151 MYERS, WILLIAM DOUGLAS—Division of Mental Health, Chhattahoochee, Florida
 1018 * MYRABO, ORVILLE RAYMOND — 419 Magnolia Avenue, Orlando, Florida
 809 ††McABEE, WILLIAM W.—719 W. Garden Street, Pensacola, Florida
 449 ††McALPIN, IRA M., JR.—207 ½ Orange Avenue, Fort Pierce, Florida
 R-180 †McAULIFFE, JAMES J.—205 West Fairbanks Avenue, P. O. Box 1473, Winter Park, Florida
 1110 McBRIDE, RICHARD ALAN—P. O. Box 991, Riviera Beach, Florida
 924 ††McCALEB, JESSE LAURENCE — 801 Florida Theatre Building, St. Petersburg, Florida
 1096 ††McCALL, WILLIAM E. —c/o Boone & Kilgore, 221 N. Ivanhoe Boulevard, P. O. Box 751, Orlando, Florida
 1106 ††McCALL, PENNYWELL FREDERICK—219 Anaconda Building, 1776 Sunrise Boulevard, East, Fort Lauderdale, Florida
 388 * McCANDLISS, RALPH W.—744 Ingraham Building, Miami, Florida
 R-249 ††McCLAIN, A. H.—1530 duPont Building, Miami, Florida
 1284 McCLAIN, ALBERT MURRAY—1530 duPont Building, Miami, Florida
 574 * McCLASKEY, ROBERT M.—422 N.W. 27th Avenue, Miami, Florida
 1127 ††McCLURE, GEORGE C.—Suite 1104 Lynch Building, 11 E. Forsyth Street, Jacksonville 2, Florida
 1037 McCLURE, ROBERT EDWIN—9540 S.W. 44th Street, Miami, Florida
 414 ††McCRILLUS, ROBERT M.—1219 South Franklin Circle, Clearwater, Florida
 841 ††McDONALD, WILLIAM H., JR. — 104 East King Avenue, Ocala, Florida
 605 * McELYEA, STEWART D., JR.—4933 Arrowhead Drive, Dayton 40, Ohio
 614 ††McGHIN, ANDREW, J., JR.—320 City Building, P. O. Box 275, St. Augustine, Florida
 R- 60 McGLONE, FRANK IRA—408 Tribune Building, Terre Haute, Indiana
 589 * McGUIGAN, HAROLD C.—6133 Montcrest Drive, Nashville 12, Tennessee
 1059 ††McKELVEY, THOMAS BRUCE—646 - 2nd Avenue South, St. Petersburg, Florida
 445 ††McLAIN, LEE W.—Newburn Building, 40 S. Pineapple Avenue, Sarasota, Florida
 686 ††McLEAN, THOMAS EDWIN—821 Florida National Bank Building, St. Petersburg 1, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1285 McLEOD, ALTON EUGENE—Room 415 Carlton Building, Tallahassee, Florida
- 751 *†McLEOD, GLENN—2443 Buttonwood Drive, Jacksonville, Florida
- 1003 *†McMATH, ERNEST LAMAR—2510 Cesery Boulevard, Jacksonville, Florida
- 619 *†McNAB, MAHON TERRY—First National Bank Building, P. O. Box 3239, Tampa, Florida
- 664 *†McNAMARA, JOHN D.—705 Langford Building, Miami, Florida
- 1215 McNEIL, JOHN H.—2604 Malinda Boulevard, Jacksonville 11, Florida
- R- 41 *†NETSCHER, EDWARD G.—203 Franklin Street, Tampa, Florida
- 814 * NETTLES, WILLIAM MACK—1936 West Indian Head Drive, Tallahassee, Florida
- 960 * NEUWAHL, MALCOLM—1909 Harrison Street, Hollywood, Florida
- 442 NEWKIRK, HOWARD D.—P. O. Box 448, Cocoa, Florida
- 937 *†NEWMAN, NATHAN—407 Lincoln Road, Miami Beach, Florida
- 1185 NICHOLSON, WILLIAM F. — P. O. Box 658, Fort Walton Beach, Florida
- 961 †NIETO, ALBERT—1706 Grand Central Avenue, Tampa, Florida
- R- 38 *†NIXON, FRANCIS C.—Suite 310, Seminole Building, Jacksonville 2, Florida
- 1128 *†NOLAN, JACK C. — 1011 Independent Life Building, Jacksonville 2, Florida
- 1124 *†NORMAN, JOHN B., JR.—209 South Main Street, Ocala, Florida
- 322 *†NUNEZ, GEORGE T.—P. O. Box 1414, Bartow, Florida
- 1186 *†O'DANIEL, JAMES E.—700 Ingraham Building, Miami 32, Florida
- 443 *†ODOM, DRAGON B.—P. O. Box 507, Lake City, Florida
- 962 * OGILBY, JOHN JOSEPH—1117 Mallorca Drive, Bradenton, Florida
- 626 *†OLIN, BERNARD—420 Lincoln Road, Miami Beach, Florida
- 1286 OLIVER, RAYMOND S.—P. O. Box 331, Plant City, Florida
- R-207 †OLSHEN, J. W.—420 Lincoln Road, Miami Beach, Florida
- 1019 *†O'NEAL, SOLON F., JR.—P. O. Box 2312, Tampa, Florida
- 1035 *†OOSTERHOUDT, ALLEN CARMICHAEL — 1008 Barnett National Bank Building, Jacksonville 2, Florida
- 196 *†OOSTERHOUDT, O. J.—1008 Barnett National Bank Building, Jacksonville 2, Florida
- 726 * ORR, LOWELL LANE—11805 Biscayne Boulevard, Miami, Florida
- 1031 * OSBORNE, ROBERT WAY—2702 Azeele Street, Tampa, Florida
- 560 *†OSBURN, JOSEPH KARL—821 Highland Avenue, P. O. Box 6177, Orlando, Florida
- 459 OTCHIN, JOSEPH L.—1210 Ainsley Building, Miami, Florida
- 1078 *†OTTINGER, GUY EMEREL—c/o R. P. Evans, 211½ S. Tennessee Avenue, Lakeland, Florida
- R-166 †OWEN, GEORGE A. — 1205 First National Bank Building, Miami, Florida
- 1097 * OWENS, JOSEPH F.—6620 S.W. 63rd Court, South Miami, Florida
- R-211 †PABREY, WILLIAM J.—6825 Corsica Street, Coral Gables 46, Florida
- 750 *†PALKO, BERNARD EDWARD—1608 Prudential Building, Jacksonville 7, Florida
- R- 34 *†PARKER, CHARLES PALMER—279 Greco Avenue, Coral Gables 46, Florida
- R- 33 *†PARKER, ROBERT—1011 Langford Building, Miami, Florida
- 472 PARKER, WILLIAM DAVIS—701 Palmer Bank Building, Sarasota, Florida
- 1242 * PARKS, NORMAN K.—P. O. Box 657, Fort Lauderdale, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 938 *†PARRY, ARTHUR EDWARD—3840 W. Flagler Street, Miami, Florida
 861 *†PASCAL, SIDNEY SAMI—6470 S.W. 27th Street, Miami, Florida
 1079 *†PATCHEN, SOL—607-609 Chamber of Commerce Building, 141 N.E. Third Avenue, Miami, Florida
 1187 PATE, JOHN G., JR.—5517 Mayfair Drive, Pensacola, Florida
 862 *†PATRICK, DANIEL L., JR.—737 Park Street, Jacksonville, Florida
 273 *†PATRICK, RAYMOND V.—501 Jackson Street, Tampa, Florida
 1168 †PATTERSON, FREDERICK R.—4057 Malaga Avenue, Coconut Grove, Miami, Florida
 1061 *†PATTERSON, GEORGE LEWIS, SR.—Suite E, 3444 Fifth Avenue, North, P. O. Box 12346, St. Petersburg 13, Florida
 534 *†PATTON, WILLIAM M.—200 N.E. First Street, P. O. Box 16, Gainesville, Florida
 881 *†PAUL, PHILIP—310 Biscayne Building, Miami 32, Florida
 R-161 *†PEARCE, HARRY — 2980 North Federal Highway, Fort Lauderdale, Florida
 863 PEARLMAN, MARVIN—1018 Langford Building, Miami, Florida
 1109 *†PEED, BILLY M.—c/o David Stockwell, 203 Professional Building, Fort Lauderdale, Florida
 458 *†PEEPLES, JAMES STEWART—202 Myrick Building, 132 E. Colonial Drive, Orlando, Florida
 R-149 †PELTON, DEAN F.—107 Almeria Avenue, Coral Gables 34, Florida
 18 *†PENTLAND, ROBERT, JR. — 1701-1717 duPont Building, Miami, Florida
 748 PEPPER, LEONARD—103 Petroleum Building, Tallahassee, Florida
 687 *†PEREZ, FRANK J.—514 Franklin Street, P. O. Box 789, Tampa, Florida
 1287 PEREZ, FRANK, JR.—700 Exchange National Bank Building, Tampa, Florida
 231 PEREZ, WALDO F.—77 S.W. 27th Road, Miami, Florida
 872 †PERLESS, ROBERT NORMAN — 407 Lincoln Road, Miami Beach, Florida
 1263 * PERMENTER, MARION MITCHELL—2223 Oak Street, Jacksonville, Florida
 331 *†PERWIN, RICHARD I.—975 - 41st Street, Miami Beach, Florida
 328 *†PETERSON, CLARENCE A.—338 N. Main Street, Orlando, Florida
 1063 *†PFEIFER, ARTHUR J., JR.—1230 Ingraham Building, Miami, Florida
 R- 47 *†PFLUG, JOSEPH LYNN—432 Chase Avenue, P. O. Box 813, Winter Park, Florida
 1216 PHARR, ROGER LEE—Route 5, Box 280, Orlando, Florida
 129 *†PHILLIPS, JOSEPH E.—100 E. Las Olas Boulevard, Fort Lauderdale, Florida
 963 †PIERCE, JOHN E., JR.—P. O. Box 1407, Daytona Beach, Florida
 1119 * PINER, WILLIAM B., JR.—P. O. Box 751, Orlando, Florida
 777 *†PLAGER, RICHARD HUGH—280 N.W. 62nd Avenue, Miami, Florida
 882 *†PLOTKIN, LAWRENCE—Suite 206-208, 1222 N.E. 163rd Street, North Miami Beach, Florida
 R- 66 *†PLUMMER, WENDELL H.—402 S. Florida Avenue, Tampa, Florida
 676 †POLIN, MILTON—940 Lincoln Road, Miami Beach, Florida
 767 *†POLLAK, MELVIN—1200 S.W. 1st Street, Miami, Florida
 461 * POMERANTZ, LEWIS—1401 S.W. 1st Street, Miami, Florida
 532 *†POPE, HAROLD C.—111 Harrison Avenue, Panama City, Florida
 1288 * POSSENTI, H. RICHARD—19511 N.W. 37th Court, Carol City (Opa Locka), Florida
 R-259 *†POST, JOSEPH A.—1820 S.W. 3rd Avenue, Miami 36, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-138 *†POSTON, GLEN H.—Fein & Hiepe, 717 Times Bldg., St. Petersburg, Florida
 20 *†POTTER, CHARLES C.—338 N. Main Street, Orlando, Florida
 481 *†POTTER, CHARLES M.—338 N. Main Street, Orlando, Florida
 1152 *†POWELL, D. JACK, JR.—55 E. Livingston Avenue, Orlando, Florida
 800 POWELL, WILLIAM J.—11303 Cloverhill Drive, Silverspring, Maryland
 256 *†POWERS, EARL P.—200 N.E. 1st Street, Gainesville, Florida
 692 *†POWERS, WILLIAM F.—P. O. Box 295, Clearwater, Florida
 1117 *†PRATT, HARRY C.—P. O. Box 698, Bradenton, Florida
 864 *†PRATT, RICHARD WYATT—1224 Manatee Avenue, West, P. O. Box 699, Bradenton, Florida
 1020 PRESS, JOSEPH BAILEY—425 Plaza Building, Miami, Florida
 840 PRESSER, EDWIN—4211 Kings Court, Jacksonville 7, Florida
 1266 PREVATT, HASKEL L., JR. — 6840 Howalt Drive, Jacksonville 11, Florida
 R-162 *†PRICE, ROY EDWARD—910 N.E. 19th Avenue, Fort Lauderdale, Florida
 1026 *†PRIDA, LUCIANO—116 North Dale Mabry Highway, Tampa 9, Florida
 718 *†PRIDE, ENOS PAUL, JR.—Stock Island, Key West, Florida
 435 PRINCE, JAMES H.—c/o Southern Latex Corporation, Austell, Georgia
 787 PRINS, RALPH K.—5336 W. 9th Avenue, Hialeah, Florida
 1040 PROCTOR, JAMES GIFFEN — 6763 Laurina Place, Jacksonville 11, Florida
 1217 * PROULX, NORMAN PHILLIP — P. O. Box 1340, St. Petersburg, Florida
 125 *†PURVIS, HUGH F.—1701-1717 duPont Building, Miami, Florida
 193 *†PURVIS, ROY L.—200 N.E. 1st Street, Gainesville, Florida
 607 *†QUENTIN, LAWRENCE D.—205 Datura Street, West Palm Beach, Florida
 114 *†QUINN, JIM—420 First National Bank Building, Tampa, Florida
 112 *†RABE, ALBERT A.—1000 Central Avenue, St. Petersburg, Florida
 R-119 RABEN, MURRAY — 1260 N.E. 203rd Street, North Miami Beach, Florida
 R- 85 *†RACHLIN, NORMAN S.—145 Curtiss Parkway, Miami Springs, Florida
 520 *†RADLER, SAUL—P. O. Box 99, North Miami, Florida
 985 RAGANS, ROBERT H., JR.—56 East Pine Street, Orlando, Florida
 708 *†RAINES, ROBERT HUGH—1173 N.E. Cleveland Street, Clearwater, Florida
 998 *†RAINS, EUGENE O.—700 Exchange National Bank Building, Tampa 2, Florida
 587 *†RALSTON, ROBERT E.—Suite 1000, 118 West Adams Street, Jacksonville, Florida
 1188 *†RAMPELL, EDWARD—Comeau Building, West Palm Beach, Florida
 392 * RAMSEY, ERNEST A.—P. O. Box 1151, Key West Florida
 R-200 * RAPAPORT, LEONARD J.—1950 S.W. 3rd Avenue, Miami, Florida
 964 *†RAPPORT, MILTON H.—1510-11 Congress Building, Miami, Florida
 705 *†RASH, WINN P.—7706 Nebraska Avenue, Tampa 4, Florida
 466 *†RAWLS, BERNARD DUPREE—1430 duPont Building, Miami, Florida
 1249 * RAWLS, FRANCIS EDWARD—1230 Ingraham Building, Miami 32, Florida
 665 RAYMOND, HERMAN C.—302 Roper Building, Miami 32, Florida
 743 *†REA, GRADY W., JR.—Suite 8-10 Park Building, 530 Park Street, Clearwater, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R- 22 *†READY, SAMUEL L.—1205 First National Bank Building, Miami 32, Florida
- R-222 *†REAMY, ROBERT L.—1825 Barnett National Bank Building, Jacksonville 2, Florida
- 764 *†REEVES, JOHN DEAN—25 W. Flagler Street, Miami, Florida
- R-212 †REICHE, CARL A.—932 Obispo Avenue, Coral Gables 34, Florida
- 1153 *†REINOSO, R. CRANSTOUN — 1205 First National Bank Building, Miami, Florida
- 405 *†RESNEK, ABRAHAM—1820 S.W. 3rd Avenue, Miami, Florida
- 1189 *†REYNOLDS, DONALD A. — 411 Baptist Building, 1230 Hendricks Avenue, Jacksonville 7, Florida
- 1190 REYNOLDS, ROBERT M.—P. O. Box 2626, Mulberry, Florida
- 455 *†RHODES, WILLIAM B.—Box 817, Belle Glade, Florida
- R- 56 †RIBBLER, WILLIAM—605 Lincoln Road, Miami Beach, Florida
- 1191 RICHARDSON, JIMTOM—P. O. Box 5514, Jacksonville 7, Florida
- 51 * RICHEY, MARY LUELLA (MISS)—7398 S.W. 21st Street, Miami 55, Florida
- 250 *†RIEDERS, ROBERT M.—621 Florida Title Building, Jacksonville 2, Florida
- 485 *†RIFE, JOHN W. — 200 Hall Building, 150 S.E. 2nd Avenue, Miami, Florida
- 735 * RIHERD, THOMAS S.—3806 Obispo Street, Tampa, Florida
- 305 *†RING, JOHN R.—1205 First National Bank Building, Miami 32, Florida
- R-131 *†RINGEL, WILLIAM REED—4011 N. Federal Highway, Fort Lauderdale, Florida
- 801 *†RIPLEY, CLARENCE B.—P. O. Box 346, Ft. Pierce, Florida
- 440 *†RIVERS, JOSEPH FREDERICK, II — 1308 Barnett National Bank Building, Jacksonville, Florida
- 1098 * ROACH, FREDERICK E.—3055 N.W. 82nd Street, Miami, Florida
- 195 *†ROBERTS, CHARLES S.—602 Seybold Building, Miami, Florida
- 1218 ROBERTS, JOHN CHARLES—4503 West Clifton Avenue, Tampa 3, Florida
- 108 *†ROBERTSON, J. L.—132½ Volusia Avenue, Daytona Beach, Florida
- 1166 *†ROBINSON, ARTHUR H. — 1222 N.E. 163rd Street, North Miami Beach, Florida
- 632 *†ROBINSON, CAPT. WILLIS C., JR.—P. O. Box 587, Shalimar, Florida
- 491 ROCHE, QUENTIN C.—320 Bruce Street, Eaton, Ohio
- R-114 †ROCHKIND, OSCAR—1111 Ainsley Building, Miami, Florida
- 412 *†RODGERS, FREDERICK T.—514 Franklin St., Tampa, Florida
- R-174 *†RODGERS, HENRY LEO—910 N.E. 19th Avenue, Fort Lauderdale, Florida
- 518 RODMAN, MAX H.—c/o Weber, Thompson, Lefcourt, 1256 S.W. 21st Street, Miami 45, Florida
- 49 ROEHSNER, GEORGE H.—P. O. Box 10273, Tampa 9, Florida
- 778 *†ROGERS, WALTER REGINALD—P. O. Box 251, Riverside Station, Miami, Florida
- 659 * ROSEN, JERALD I.—Pan American Bank Building, 150 S. E. 3rd Avenue, Miami, Florida
- 883 ROSENBAUM, IRVING — c/o J. A. Post, 1820 S.W. 3rd Avenue, Miami, Florida
- 1107 ROSENBERG, MARTIN I.—1935 Calais Drive, Normandy Isle, Miami Beach, Florida
- R- 37 ROSENBERG, NATHAN—814 S.W. 27th Avenue, Miami, Florida
- 1219 ROSENKRANZ, STANLEY WILLIAM—1776 Embassy Drive, Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 823 *†ROSENTHAL, HERSCHEL—1122 duPont Building, Miami, Florida
 1114 *†ROSS, RAYMOND A.—1861 N.W. 37th Avenue, Miami 35, Florida
 1154 * ROSSIN, JAY HOWARD—8815 S.W. 17th Terrace, Miami, Florida
 407 *†ROTH, EDWARD S.—712 Ainsley Building, Miami, Florida
 355 ROTH, LOUIS R.—712 Ainsley Building, Miami, Florida
 R-185 *†ROTHCHILD, STUART—247 Security Trust Building, Miami, Florida
 R-164 ROTHFARB, JACOB—1407 North Ocean Drive, Hollywood, Florida
 1029 *†RUBEN, MARSHALL—19712 N.E. 11th Court, North Miami Beach, Florida
 323 †RUSSELL, LT. COL. CARLOS L. — 521 Anastasia, Coral Gables, Florida
 416 RUSSELL, KENNETH G.—2077 Siesta Drive, South Gate, Sarasota, Florida
 884 *†RUST, IRWIN C.—303 Roper Building, Miami, Florida
 643 *†RYALS, LESTER JAMES—2702 Azele Street, Tampa, Florida
 297 *†RYAN, MRS. ELEANOR M.—2745 Ponce de Leon Boulevard, Coral Gables, Florida
 255 RYAN, JOHN F.—P. O. Box 1231, Jacksonville, Florida
 411 *†RYAN, WILLIAM B.—Independent Life Building, Jacksonville, Florida
 436 SACK, ELY J.—716 Florida Title Building, Jacksonville 2, Florida
 832 *†SACLARIDES, C. P.—1186 N.E. Cleveland Street, Clearwater, Florida
 1220 * SADLER, THOMAS J., JR.—c/o Johnson and Company, 2099 Park Street, Jacksonville 4, Florida
 719 *†SADOFF, MILTON — 501 Hollywood Federal Building, Hollywood, Florida
 655 *†SAFER, PAUL J.—5700 N.E. 4th Court, Miami, Florida
 119 *†ST. JOHN, NEWTON D.—118 E. Bay Street, Room 306, Jacksonville, Florida
 744 *†SALATHE, FRANK PAUL—217 W. Garden Street, Pensacola, Florida
 516 *†SALTER, ABRAHAM J. — 1943 Hollywood Boulevard, Hollywood, Florida
 278 *†SALTMARSH, THOMAS W. — 217 W. Garden Street, Pensacola, Florida
 668 *†SALZER, ERWIN STANTON — 701 Times Building, St. Petersburg, Florida
 R- 50 *†SAMMONS, CLEM H., JR.—150 S.E. 2nd Street, Miami 32, Florida
 715 *†SAMUELS, MARTIN—P. O. Box 457, N.W. Branch, Miami, Florida
 R- 88 *†SARAVAY, JACOB—25 W. Flagler Street, Miami, Florida
 279 SATHRE, FLOYD MAURICE—7943 Biscayne Boulevard, Miami 38, Florida
 1028 *†SCARBOROUGH, CAREY ROBERTS—c/o The Service Bureau Corporation, 824 S. Miami Avenue, Miami, Florida
 579 SCARBOROUGH, OVID P., JR.—Internal Revenue Service, 400 Building, Jacksonville, Florida
 1221 SCAROLA, WILLIAM J., JR. — 1130 N.W. 134th Street, Miami 68, Florida
 490 *†SCHAFFER, ABRAHAM — Suite 216, 940 Lincoln Road, Miami Beach, Florida
 897 SCHANFALD, SELWYN—1996 S.W. First Street, Miami, Florida
 979 *†SCHECHTER, JOSEPH M. JERRY—c/o Harry L. Davis, 704 Biscayne Building, Miami, Florida
 667 SCHELL, J. POWELL—P. O. Box 859, Brunswick, Georgia
 949 * SCHEMER, GERALD EUGENE—1214 North Bradford Street, Starke, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1161 SCHIFF, ALAN LEWIS—253 Sheffield Avenue, New Haven, Connecticut
- R-132 SCHILD, BERTRAM—1720 S.W. 82nd Avenue, Miami, Florida
- 565 *†SCHINE, JEROME A.—514 Franklin Street, Tampa 1, Florida
- 1155 SCHLUSSEL, HERMAN S.—1875 S.W. 17th Street, Miami, Florida
- R-109 SCHNEIDER, MILTON—3100 S.W. 79th Avenue, Miami, Florida
- 990 *†SCHOEDINGER, V. F.—15101 N.W. 10th Court, Miami, Florida
- R- 84 *†SCHOTT, ELWIN L.—1909 Tyler Street, Hollywood, Florida
- R-157 *†SCHRAM, ROBERT D.—7210 Biscayne Boulevard, Miami, Florida
- R-133 *†SCHUELE, PHILIP J.—1825 Barnett National Bank Building, Jacksonville 2, Florida
- 26 †SCHUYLER, W. L.—1230 Ingraham Building, Miami, Florida
- R-206 *†SCHWARTZ, DAVID M.—210 S. Franklin Street, Tampa, Florida
- 224 †SCHWARTZ, GEORGE—4111 N. Miami Avenue, Miami 37, Florida
- 672 *†SCHWARTZ, GILBERT BRUCE—247 Security Trust Building, Miami, Florida
- 1021 *†SCHWARTZ, RICHARD JEROME — 416 Tampa Street, Tampa, Florida
- 1118 *†SCHWER, ROBERT T.—215 Rutland Building, Orlando, Florida
- 1042 *†SCOTT, JAMES HENRY—Ring, Mahony and Arner, 1205 First National Bank Building, Miami, Florida
- 749 *†SCOTT, NED HOBSON—P. O. Box 16, Gainesville, Florida
- R-190 †SEDACCA, HAROLD A.—One Lincoln Road Building, Miami Beach, Florida
- 784 SEGAL, IRA H.—8210 S.W. 32nd Street, Miami, Florida
- 87 SELDEN, CHARLES B.—1215 duPont Building, Miami 32, Florida
- 914 †SELDINE, WILLIAM M. — 855 N.E. 173rd Terrace, North Miami Beach, Florida
- 1080 *†SELDITCH, NATHAN—6241 S.W. 61st Street, South Miami, Florida
- 819 * SELIK, MRS. YOLANDE L. — 1016 Biarritz Drive, Miami Beach, Florida
- R-122 *†SEMMEL, CHARLES H. — 6281 Pembroke Road, West Hollywood, Florida
- 965 * SENNING, MRS. MAUDE—P. O. Box 506, Marathon, Florida
- 139 SENSENEY, CHARLES G.—937 Tyrone Boulevard, St. Petersburg, Florida
- 264 *†SEVERY, EVERETT W.—9860 N.E. 5th Avenue Road, Miami Shores 38, Florida
- 1289 SHABERMAN, MARVIN—2111 S.W. 11th Street, Miami, Florida
- 760 *†SHARFF, DAVID D.—124 Minorca Avenue, Coral Gables, Florida
- 380 * SHARMAN, VICTOR J.—Suite 611, 101 East Flagler Street, Miami 32, Florida
- 625 * SHATTO, JAMES B.—P. O. Box 1460, Panama City, Florida
- 1022 SHAW, RAY M.—1029 S.W. First Avenue, Gainesville, Florida
- 448 *†SHEALY, ARTHUR L., JR. — 802 Barnett National Bank Building, Jacksonville, Florida
- 333 *†SHELDON, FRED MICHAEL—5700 N.E. 4th Court, Miami, Florida
- 700 SHELTON, JOHN CONRAD—P. O. Box 11749, St. Petersburg 33, Florida
- 438 *†SHELTON, JOHN WINSTON—Suite 1000, 118 West Adams Street, Jacksonville 2, Florida
- 634 *†SHELTON, WOODROW W. — 310 Seminole Building, Jacksonville, Florida
- 915 *†SHENKMAN, BERNARD — 123 N.W. 12th Avenue, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 246 *†SHEPARD, LEE C., JR.—312 Citizens Building, P. O. Box 1887, West Palm Beach, Florida
- 381 * SHEPPARD, HENRY W.—421 North Bay Street, P. O. Box 98, Eustis, Florida
- 690 *†SHEPPARD, WILSON G.—420 North Bay Street, P. O. Box 98, Eustis, Florida
- R-179 SHERMAN, MISS ALICE E.—204 Avenue "D" N.W., Winter Haven, Florida
- 1046 *†SHIELL, ROBERT GRANVILLE—P. O. Box 8053, Pensacola, Florida
- 568 *†SHILLINGTON, HUGH B.—550 Brickell Avenue, Miami, Florida
- 426 * SHINGLER, FRANKLIN S.—P. O. Box 88, Buena Vista, Georgia
- 1034 SHORSTEIN, JACK FRANKLIN—1607 Lynch Building, Jacksonville 2, Florida
- R-123 SHOVERS, ELMER—5116 North Kent, Milwaukee, Wisconsin
- 966 *†SHRIBER, DAVID — 506 Professional Building, Fort Lauderdale, Florida
- 509 *†SIDEN, NATHAN—5890 S.W. 100th Street, Miami 56, Florida
- 211 SIGAL, MYER O.—167 Riverside Drive, Macon, Georgia
- 967 *†SIGMAN, ALAN—1701 duPont Building, Miami, Florida
- R- 54 *†SILETT, HARRY—214 Royal Palm Way, Palm Beach, Florida
- 638 *†SILVER, JACK—1715 Lynch Building, Jacksonville 2, Florida
- 1164 * SILVERMAN, GERALD—1408 Congress Building, Miami, Florida
- 805 *†SILVERMAN, MARK R.—414 Pierce Street, Tampa, Florida
- 315 SIMKOWITZ, ISIDORE B.—420 Lincoln Road, Miami Beach, Florida
- 423 SIMMON, JOHN H.—1707 West Cass Street, Tampa 6, Florida
- 723 *†SIMON, GEORGE MORRIS—1150 S.W. 1st Street, Miami 36, Florida
- 709 SIMON, HAROLD E.—520 N.W. 195th Terrace, Miami, Florida
- 1116 * SIMONET, RICHARD H.—Bryan Building, P. O. Box 1315, Titusville, Florida
- 272 *†SINGER, ARTHUR — Number One Lincoln Road, Miami Beach 39, Florida
- 508 *†SINGER, SEYMOUR D.—420 Lincoln Road, Miami Beach, Florida
- 1156 * SINGLETON, ROBERT F.—600 N. Richardson, Roswell, New Mexico
- 945 *†SKELTON, BENSON L., JR.—P. O. Box 41, Tallahassee, Florida
- 470 SLAYTON, GEORGE H.—1900 Jetton Avenue, Tampa 6, Florida
- R-223 †SMETHURST, B. M.—540 Ingraham Building, Miami, Florida
- R- 55 *†SMILES, LOUIS—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- R-213 SMITH, G. DONALD—1909 Harrison Street, Hollywood, Florida
- 699 SMITH, HAROLD W.—1734 Mayview Road, Jacksonville, Florida
- 330 *†SMITH, J. PAUL—P. O. Box 789, Tampa, Florida
- R- 63 †SMITH, PAUL S.—1235 Ingraham Building, Miami 32, Florida
- 698 *†SMITH, PLATT T.—Suite 1104 Lynch Building, 11 East Forsyth Street, Jacksonville 2, Florida
- 417 *†SMITH, R. BOB—308 Tampa Street, Room 246, Tampa, Florida
- 338 *†SMITH, RALPH Y.—1011 Independent Life Building, Jacksonville, Florida
- 1027 * SMITH, ROBERT CHARLES—5927 Belmont Avenue, Cincinnati, Ohio
- 1126 *†SMITH, STEPHEN C.—4416 Herschel Street, Jacksonville 10, Florida
- 505 *†SMITH, WILLIAM MARSHALL, JR.—Box 1188, Cocoa, Florida
- 168 *†SMOAK, PAUL R.—Suite 310, Seminole Building, 122 W. Forsyth Street, Jacksonville, Florida
- 1023 *†SNELLING, GEORGE A. — 310 Seminole Building, Forsyth Street, Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1238 *†SOKOLOW, JERRY IRVING — 1150 S.W. First Street, Miami 36, Florida
- R-116 *†SORBER, CHARLES W.—602 Seybold Building, Miami 32, Florida
- 1081 SOULLIERE, JOHN RICHARD—P. O. Box 1721, Fort Lauderdale, Florida
- 650 *†SOUTHERN, JIM EVANS—1205 First National Bank Building, Miami, Florida
- 551 *†SPANN, JULIUS H.—217 W. Garden Street, Pensacola, Florida
- 617 *†SPARKMAN, STEPHEN M., III—1747 Arlington Street, Sarasota, Florida
- 1290 SPAULDING, ROY J.—5309 Marlene Avenue, Jacksonville 10, Florida
- 341 *†SPEAR, SIMEON D.—5700 N.E. 4th Court, Miami, Florida
- 294 *†SPERRY, JOSEPH A.—Sulphur Springs Hotel, P. O. Box 8343, Tampa 4, Florida
- 922 *†SPERRY, JOSEPH AUSTIN, III—P. O. Box 942, Dade City, Florida
- R-193 †SPICKETT, WILLIAM J. — 2120 N.E. 21st Street, Fort Lauderdale, Florida
- R-115 SPITZER, STANLEY M. — 2632 Hollywood Boulevard, Hollywood, Florida
- 546 *†STAFFORD, WILLIAM H. — 7th Floor, Exchange National Bank Building, Tampa, Florida
- 939 *†STAHL, HARVEY H.—1122 duPont Building, Miami, Florida
- 1193 *†STEGER, HENRY H.—1308 Barnett National Bank Building, P. O. Box 1079, Jacksonville, Florida
- 1082 *†STEIN, ABRAHAM—301 Velarde Avenue, Coral Gables, Florida
- 1192 STEIN, MARVIN—1302 Congress Building, Miami, Florida
- 673 *†STEIN, MAX GEORGE—1302 Congress Building, Miami, Florida
- 1259 STEINBACH, ALAN PAUL — 701 Times Building, St. Petersburg, Florida
- R-182 STEINBERG, AARON L.—1230 S.W. 20th Street, Miami 45, Florida
- 703 *†STEINLEN, JOHN J.—514 Franklin St., Tampa, Florida
- R- 77 *†STERN, ARNOLD J.—1702 Congress Building, Miami, Florida
- R- 49 *†STERN SHEIN, LEWIS—303 Eleven Fifty Building, 1150 S.W. 1st St., Miami, Florida
- 524 *†STEWART, BASIL M., JR.—1205 First National Bank Building, Miami 32, Florida
- 337 STEWART, RICHARD H.—735 Kasimir Drive, Jacksonville, Florida
- 745 STILL, HOMER EDWIN JR.—State Budget Commission, Tallahassee, Florida
- 602 *†STOCKTON, WILLIAM A., JR.—526 Pan American Building, West Palm Beach, Florida
- 769 *†STOCKWELL, DAVID IVON—203 Professional Building, Fort Lauderdale, Florida
- 792 *†STOKES, ALBERT L. H.—1820 S.W. 3rd Avenue, Miami, Florida
- R-150 †STONBERG, MARVIN EUGENE—407 Lincoln Road, Miami Beach, Florida
- 1194 * STONE, STANLEY LEON—1750 N.W. 132nd Street, Miami, Florida
- 499 *†STONEROCK, ROBERT FRANKLIN—811 North Magnolia Avenue, P. O. Box 1908, Orlando, Florida
- R- 90 *†STONESIFER, CHARLES C.—211 A South Garden Avenue, Clearwater, Florida
- 940 *†STRAWN, MAX MARSHALL—P. O. Box 627, St. Petersburg 31, Florida
- 1157 * STRELSE, ALAN JAY—8841 S.W. 17th Street, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1222 STRICKLAND, DON EDWARD—1413 Frederick Drive, Tallahassee, Florida
 737 *†STUBBS, WILLIAM OSCAR, JR.—P. O. Box 1050, Tampa, Florida
 258 *†STUZIN, DAVID — Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
 R- 53 *†SULLIVAN, NORBERT P. — 610 Empire Building, St. Petersburg, Florida
 1291 SUPERSTEIN, NORMAN — 8520 Crespi Boulevard, Miami Beach, Florida
 610 *†SWEENEY, JOSEPH A.—Suite 611, 101 East Flagler Street, Miami 32, Florida
 941 *†SWEET, DONALD J.—3444 - 5th Avenue, North, Suite E, P. O. Box 12346, St. Petersburg, Florida
 1083 *†SWICKHOW, BERNARD—1701 duPont Building, Miami, Florida
 R-214 †TACEY, JAMES L.—201-205 Title Building, Tallahassee, Florida
 131 *†TAIT, EDWARD B.—8017 N.E. 2nd Avenue, Miami 38, Florida
 1223 *†TAIT, ALLAN R.—8017 N.E. 2nd Avenue, Miami 38, Florida
 865 *†TAYLOR, CHARLES E., JR.—P. O. Box 471, Ft. Myers, Florida
 821 *†TAYLOR, CHARLES L.—1214 N. 26th Avenue, Hollywood, Florida
 892 *†TAYLOR, HAROLD COLEMAN—11400 - 6th Street, East, Treasure Island, Florida
 1125 *†TAYLOR, NEIL C.—Suite 517 Lynch Building, Jacksonville 2, Florida
 1195 * TEIJIDO, RALPH—1804 Grand Central Avenue, Tampa 6, Florida
 1231 TEITELBAUM, GERALD—6600 N.E. 2nd Avenue, Miami, Florida
 968 *†TENENBAUM, MORRIS A. — 1218 N.E. 163rd Street, North Miami Beach 62, Florida
 R- 28 †TERRY, LELAND E.—1632 duPont Building, Miami, Florida
 1196 *†THAW, RONALD LAWRENCE—970 N.E. 139th Street, North Miami, Florida
 1224 *†THOMAS, BRYON—700 Ingraham Building, Miami, Florida
 R-173 *†THOMAS, EDWARD Y.—844 Biscayne Boulevard, Miami 32, Florida
 1252 †THOMAS, HAROLD L.—230-236 East Tillman Avenue, Lake Wales, Florida
 R-168 †THOMAS, WILLIAM F.—8445 N.E. 2nd Avenue, Miami 38, Florida
 631 *†THOMPSON, MRS. BETH M.—919 So. Miami Avenue, Miami 32, Florida
 389 THOMPSON, EDGAR B.—1150 S.W. 1st Street, Miami, Florida
 1245 *†THOMPSON, TERRENCE J.—33 Building, 33 Avenue Giralda, Coral Gables, Florida
 822 *†THOMSON, THOMAS L.—1115 Harvey Building, West Palm Beach, Florida
 657 * THORPE, HARRY R.—5325 Wayside Avenue, Fort Worth, Texas
 465 *†TOMLINSON, ALLEN, III—1701-17 duPont Building, Miami, Florida
 R-142 * TOONKEL, SOLOMON C.—1020 N.E. 172nd Terrace, North Miami Beach, Florida
 R-145 *†TOPPER, JOHN W.—700 Ingraham Building, Miami, Florida
 640 *†TORNWALL, GEORGE E., JR.—First Federal Building, Central and Fourth, P. O. Box 627, St. Petersburg, Florida
 R-191 †TOWNSEND, JOSEPH C.—1222 First National Bank Building, Miami 32, Florida
 1038 *†TRILLING, MORTON—400 Hialeah Drive, Hialeah, Florida
 475 TRIPLETT, JOSEPH I.—7 N. Orange Avenue, Green Cove Springs, Florida
 286 *†TRIPLETT, THOMAS EDWARD—338 North Main Street, P. O. Box 3426, Orlando, Florida

- 450 *†TRIPP, CARL G.—Arcade Building, Lakeland, Florida
 830 *†TRIVETT, VICTOR G.—7130 S.W. 74th Street, Miami 43, Florida
 233 * TRUMBO, SILAS B.—1314 W. Colonial Drive, Orlando, Florida
 R- 45 *†TRUMBOWER, JERROLD S.—215 Rutland Building, 14 E. Washing-
 ton Street, Orlando, Florida
 1239 TURKEN, WALTER D.—1154 - 93rd Street, Bay Harbor, Miami Beach,
 Florida
 154 *†TURNBURKE, H. M.—1173 N.E. Cleveland Street, Clearwater, Florida
 562 *†TURNER, JOHN AMOS—601 Hawthorne Trail, Lakeland, Florida
 697 *†TURNER, LESLIE—401 Robertson Building, Ocala, Florida
 496 * TURNERY, JOHN P.—533 Seabreeze Boulevard, Daytona Beach, Florida
 351 * TYLER, W. J.—200 Hall Building, 150 S.E. 2nd Street, Miami, Florida
 553 *†TYSON, HIRAM LYNTON — 1617 Atlantic Boulevard, Jacksonville,
 Florida
 344 *†TYTELL, BERNARD—307 Reper Building, Miami, Florida
 871 *†ULMER, ESTEN A.—220 Catalonia Avenue, Coral Gables, Florida
 1158 †UNTERBERG, SIDNEY MAX—c/o S. D. Singer, 420 Lincoln Road,
 Miami Beach, Florida
 577 *†URBAN, O. RICHARD — 1008 Barnett Bank Building, Jacksonville,
 Florida
 138 *†VALDES, JAMES F.—Morris-Pioneer Building, 1224 Manatee Avenue,
 West, Bradenton, Florida
 280 *†VALDES, ROBERT E.—7th Floor, Exchange National Bank Building,
 Tampa 2, Florida
 1084 *†van der KLOOSTER, J. J.—P. O. Box 1585, West Palm Beach, Florida
 1251 VAN MIDDLESWORTH, CHARLES E.—P. O. Box 12346, St. Peters-
 burg, Florida
 1225 VAN MIDDLESWORTH, JAMES FOSTER—1102 - 40th Street, South,
 St. Petersburg, Florida
 149 *†VARNEDO, I. J.—2223 Oak Street, Jacksonville 4, Florida
 501 *†VASS, GEORGE T.—501 Morgan St., Tampa, Florida
 598 *†VEACH, ROBERT L.—2981 N.W. 54th Street, Miami, Florida
 1226 VERRI, JANELLE F.—3688 St. Johns Avenue, Apartment 4, Jacksonville,
 Florida
 336 VILLANUEVA, FENOR—Calzada No. 452, Vedado, Havana, Cuba
 R- 61 *†VINEYARD, VERNON F.—204 Avenue "D" N.W., Winter Haven,
 Florida
 793 *†VOGELSANG, PAUL PHILLIP, JR. — 2110 Hollywood Boulevard,
 Room 216, Valhalla Building, Hollywood, Florida
 834 *†VOGT, ROBERT G. — 236 N. Ridgewood Avenue, Daytona Beach,
 Florida
 1197 *†VON FUNK, ALBERT J., JR.—531 N.E. 39th Street, Apartment G,
 Miami, Florida
 1292 VOSS, ALLEN R.—5115 - 72nd Place, Hyattsville, Maryland
 R-186 * VROON, JULIUS M.—234 Biscayne Boulevard, Miami 32, Florida
 731 *†WAAS, MAXWELL—337 S.W. 29th Road, Miami, Florida
 523 *†WACHA, FRANK A.—P. O. Box 1175, Stuart, Florida
 646 * WAGNER, FRED R., JR.—P. O. Box 935, Tallahassee, Florida
 539 †WAITE, ROBERT S.—100 N.E. 3rd Avenue, Ft. Lauderdale, Florida
 1254 WALDEN, DOW G.—2114 Mosher Drive, Orlando, Florida
 486 *†WALKER, KENNETH D.—1701-17 duPont Building, Miami, Florida
 612 *†WALKER, WALLIS L.—Brinkley Building, Tallahassee, Florida
 1104 * WALKER, WILLIAM J., JR.—Suite C-207, 44 Cocoanut Row, Palm
 Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1062 * WALLACE, MILTON J.—3061 N.W. 7th Street, Miami 35, Florida
 684 *†WALLACH, HERBERT P., JR. — 407 Lincoln Road, Miami Beach, Florida
 593 *†WALSH, LEON GEORGE, JR.—807 Tampa Theatre Building, Tampa 2, Florida
 43 *†WALTON, WILLIAM O. — 220 Catalonia Avenue, Coral Gables, Florida
 310 †WALZ, RAY J.—220 Miracle Mile, Coral Gables, Florida
 802 †WARD, CHARLES H.—1345 Cesery Boulevard, Jacksonville, Florida
 R- 62 WARD, HARVEY D.—236 - 4th Avenue N., Safety Harbor, Florida
 299 *†WARD, J. T.—Suite 1000, 118 West Adams Street, Jacksonville, Florida
 174 WARMACK, WILLIAM J.—4621 Columbia Road, Annandale, Virginia
 1085 *†WASHBURN, JAMES E.—3808 Drexel, Tampa 11, Florida
 209 *†WASSERMAN, SIDNEY—420 Lincoln Road, Miami Beach, Florida
 1134 *†WATSON, HENRY BROCK, JR.—151 E. Rockwood Way, Winter Park, Florida
 1198 WEATHERFORD, WILLIAM P. — 2317 Oregon Avenue, Orlando, Florida
 162 WEATHERS, JOHN C.—Hall Building, 150 S.E. 2nd Street, Miami 32, Florida
 R- 36 *†WEAVER, JAMES S.—209 South Main Street, Ocala, Florida
 393 * WEBB, J. HOWARD—Route 2, Box 195, Citra, Florida
 P- 5 *†WEBER, OTTO F.—1150 S.W. 1st Street, Miami, Florida
 666 * WEBSTER, NORMAN A.—5751 S.W. 14th Street, Miami 44, Florida
 1086 *†WECHSLER, NATHANIEL—c/o Harry Blumin & Company, 407 Lincoln Road, Miami Beach, Florida
 1087 *†WEEKS, B. E.—P. O. Box 931, Belle Glade, Florida
 663 *†WEIDING, ROLF S.—100 E. Las Olas Boulevard, Fort Lauderdale, Florida
 R-110 †WEIDMANN, PAUL BOWEN—P. O. Box 474, Dade City, Florida
 R- 19 *†WEINBERG, MORRIS W.—801 Ainsley Building, Miami, Florida
 288 *†WEINER, BENJAMIN—2010 South Miami Avenue, Miami, Florida
 654 *†WEINER, IRVING J.—1625 duPont Building, Miami, Florida
 361 *†WEINER, MILTON—3020 S.W. 4th Avenue, Miami 45, Florida
 656 *†WEINER, SAMUEL—616 Langford Building, Miami, Florida
 980 *†WEINTRAUB, BERNARD B.—506 Biscayne Building, Miami, Florida
 917 *†WEISBARD, RALPH M.—7516 Jewel Avenue, Miami Beach 41, Florida
 R-196 †WEISER, IRWIN A.—3811 N.W. 8th Street, Fort Lauderdale, Florida
 609 *†WEISGLASS, JACK—1996 S.W. 1st Street, Miami 35, Florida
 R- 95 *†WEISS, HARRY J., JR. — 338 North Main Street, P. O. Box 3426, Orlando, Florida
 99 *†WEISS, PAUL—1002 Metropolitan Bank Building, Miami, Florida
 R-215 †WEITZMAN, SHELDON S.—1460 N.W. 176th Terrace, Miami, Florida
 R-189 †WEKSLER, HAROLD H.—2201 S.W. 89th Court, Miami, Florida
 747 *†WELCH, GEORGE DALE—7800 S.W. 95th Street, Kendall 56, Florida
 517 *†WELLISCH, KURT—1408 Congress Building, Miami, Florida
 339 WELLS, GORDON W.—303 Brent Bldg., P. O. Box 1684, Pensacola, Florida
 283 *†WELLS, H. IRVIN—215 American Building, Orlando, Florida
 497 *†WELLS, HAROLD E.—701 Times Building, St. Petersburg, Florida
 621 * WELLS, MAXWELL, W., JR.—P. O. Box 633, Orlando, Florida
 1227 WELTY, WAYNE MEAD—717 First National Bank Building, Atlanta 3, Georgia

- 695 *†WENTWORTH, AUBREY DEAN—1921 Magnolia Drive, Tallahassee, Florida
- 495 *†WETHERINGTON, CARLTON A.—718 Florida Title Building, Jacksonville 2, Florida
- 885 *†WHEELING, W. KEITH—Room 218, 7210 Red Road, South Miami 43, Florida
- 1293 * WHITCOMB, HAROLD W.—P. O. Box 698, Bradenton, Florida
- 1232 WHITE, JOHN BERNARD—445 N.W. 53rd Avenue, Miami, Florida
- 581 *†WHITE, ROBERT N.—421 Delannoy Avenue, Cocoa, Florida
- 1199 WHITEHEAD, JAMES O.—5436 Hermosa Street, Orlando, Florida
- 918 *†WHITELOCK, WILLARD H.—282 Pinecrest Drive, Miami Springs, Florida
- 130 WHITFIELD, GEORGE B. — 345 Merchandise Mart, Chicago 54, Illinois
- R-107 *†WHYTE, NELSON L.—8445 N.E. 2nd Avenue, Miami 38, Florida
- R- 78 *†WICKS, CHARLES FRANKLIN—124 S. Commerce Street, P. O. Box 587, Sebring, Florida
- 318 *†WIENER, ABRAHAM B.—1702 Congress Building, Miami 32, Florida
- 839 †WIENER, MARVIN I.—1111 Ainsley Building, Miami, Florida
- 21 WILKINS, MARTIN L.—106 ½ E. Main Street, Lakeland, Florida
- R-208 WILKINSON, ROBERT O.—1901 Harding Street, Hollywood, Florida
- 1024 WILLIAMS, BARRY LYNN—c/o Krentzman and MacKenzie, Attorneys, First Federal Building, P. O. Box 566, Clearwater, Florida
- R-202 †WILLIAMS, CARL FOX—P. O. Box 3426, Orlando, Florida
- 675 †WILLIAMS, DONALD KISTLER — 2691 N.W. 7th Street, Miami, Florida
- 354 *†WILLIAMS, ELMO H. — 806 Metropolitan Bank Building, Miami, Florida
- 281 *†WILLIAMS, GEORGE H., JR.—P. O. Box 422, Winter Haven, Florida
- 1025 *†WILLIAMS, J. VERN—P. O. Box 1465, Tallahassee, Florida
- 951 *†WILLIAMS, JOSEPH T., JR.—P. O. Box 41, Tallahassee, Florida
- 582 * WILLIAMS, WILLARD E.—112 E. University Avenue, Citizens Bank Building, Gainesville, Florida
- 886 * WILLIFORD, KAY REECE—419 Magnolia Avenue, Orlando, Florida
- 401 *†WILLIS, BRYAN M.—State Auditor, Capitol, Tallahassee, Florida
- 746 *†WILLIS, DON FOSTER—408 Jenks, P. O. Box 327, Panama City, Florida
- 887 *†WILPON, ARNOLD F.—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- 627 †WILSON, ALLAN P.—407 Lincoln Road, Miami Beach, Florida
- 919 *†WILSON, JAMES H.—2700 E. Oakland Park Boulevard, Fort Lauderdale, Florida
- 1265 *†WILSON, R. ERDMAN, JR. — Suite 1000, 118 West Adams Street, Jacksonville, Florida
- 1159 WINFREE, FLOYD LEONARD — 2843 Northwood Boulevard, Orlando, Florida
- 944 * WINGERT, KENNETH LAVERN—1314 - 33rd Street, Orlando, Florida
- 1247 WINKLER, LAWRENCE MARTIN—3431 S.W. 10th Street, Miami 35, Florida
- 428 * WINN, WOODSON O.—219 Love Building, Delray Beach, Florida
- 282 WINTERBURN, JACK R. — 2113 Hendricks Avenue, Jacksonville, Florida
- 462 * WINTERS, ARTHUR L.—1401 S.W. 1st Street, Miami 35, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 1262 * WISBY, RICHARD LEE—Suite 1000, 118 West Adams Street, Jacksonville, Florida
- 1036 WISE, DAVID RICHARD—2001 S.W. Third Avenue, Miami, Florida
- 478 *†WITTENSTEIN, JOSEPH—56 East Pine Street, Orlando, Florida
- R-139 *†WOMACK, MORA D.—2099 Park Street, Jacksonville 4, Florida
- 1264 WOOD, EDMUND L.—P. O. Box 1934, Ormond Beach, Florida
- 662 WOOD, HAYES B.—206 Plaza Building, Miami, Florida
- R-151 *†WOODLAND, MAXWELL L.—224 Commercial Court Building, Sarasota, Florida
- 1261 * WOODWARD, CHARLES E.—Room 310, 122 West Forsyth Street, Jacksonville, Florida
- 969 *†WOOLFE, WALTER L.—Route 6, Box 257, Jacksonville 7, Florida
- 970 WOOTEN, THOMAS WARREN—c/o Pentland & Cowles, 414 Pierce Street, Tampa, Florida
- 888 *†WRAY, WILLIAM K.—215 International City Building, Miami Springs, Florida
- 889 *†WRIGHT, CARROLL DELOS, JR.—Hall and Fisher, Suite 1000, 118 West Adams Street, Jacksonville, Florida
- 633 *†WRIGHT, THOMAS C.—310 Seminole Building, Jacksonville, Florida
- 403 *†WRIGHT, WILLIAM R.—1701 duPont Building, Miami, Florida
- 890 *†YALMAN, MAURICE LEE—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- 573 †YARBOROUGH, JAMES L., JR.—6135 Sunset Drive, South Miami, Florida
- 1160 * YARBROUGH, JAMES L.—633 N. Orange Avenue, Orlando, Florida
- 806 *†YARBROUGH, ORIN S. — 1186 N.E. Cleveland Street, Clearwater, Florida
- 776 *†ZAIAC, MANUEL—1408 Congress Building, Miami, Florida
- 825 ZALPH, BYRON—1401 N.W. 7th Avenue, Miami, Florida
- 971 *†ZIFFER, EWALD — Number One Lincoln Road, Miami Beach 39, Florida
- 651 ZITTRER, JOSEPH—305 N.W. 27th Avenue, Miami, Florida
- 891 *†ZUKOWSKA, WELHELMINA H. (MISS)—1228 Anastasia Avenue, Apartment 2, Coral Gables 34, Florida

* Member Florida Institute of Certified Public Accountants

† Member American Institute of Certified Public Accountants

Alphabetical List of Firms of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1960

- AHRANO & HOSFORD—201-205 Title Building, Tallahassee, Florida
Mark A. Ahrano, C.P.A.; John W. Hosford, Jr., C.P.A.; Billy F. Ketcham, C.P.A.
- ALLEN & ALLEN—Petroleum Building, P. O. Box 1465, Tallahassee, Florida;
1529 - 20th Street, Vero Beach, Florida
Donald G. Allen, C.P.A.; E. C. Allen, C.P.A.; J. Vern Williams, C.P.A.
- ARNOLD & WOODLAND—224 Commercial Court Building, Sarasota, Florida
Richard E. Arnold, C.P.A.; Maxwell L. Woodland, C.P.A.
- AUGUST & WEINTRAUB—506 Biscayne Building, Miami, Florida
Leslie J. August, C.P.A.; Bernard B. Weintraub, C.P.A.
- AYERS, JUREIT & BOND—3300 Ponce de Leon Boulevard, Washington National Building, Coral Gables, Florida; 1553 Sunset Drive, South Miami, Florida
Clarence R. Ayers, C.P.A.; William F. Jureit, C.P.A.; William Bond, C.P.A.
- BAGGETT & BARFIELD—204 West Chase Street, Pensacola, Florida
Marvin L. Baggett, C.P.A.
- BAKER & CAMPBELL—308 Tampa Street, Tampa, Florida
William K. Baker, C.P.A.; Edward S. Campbell, Jr., C.P.A.
- BAMBERG & SUPERSTEIN—1713 Congress Building, Miami 32, Florida
Harold S. Bamberg, C.P.A.; Norman Superstein, C.P.A.
- BAMFORD & WEEKS—Elsberry Building, Belle Glade, Florida
W. C. Bamford, C.P.A.; B. E. Weeks, C.P.A.
- BATEMAN & JEFFRIES—P. O. Box 636, Riviera Beach, Florida
Justus B. Bateman, C.P.A.; William R. Jeffries, C.P.A.
- BEARDEN & MILLER—650 S.W. 12th Avenue, Miami 36, Florida; 434 Washington Avenue, Homestead, Florida
Ralph H. Bearden, Jr., C.P.A.; Howard N. Miller, C.P.A.
- BELLA, HERMIDA & OLIVER—P. O. Box 331, Plant City, Florida; 620 Twiggs Street, Tampa, Florida
Nicholas J. Bella, C.P.A.; Remy Hermida, C.P.A.; Raymond S. Oliver, C.P.A.
- BENJAMIN & BENJAMIN—Miami Beach First National Bank Building, P. O. Box 560, Miami Beach 39, Florida
Edward Wade Benjamin, C.P.A.; Edward G. Benjamin, C.P.A.
- BARNEY BERNSTEIN & COMPANY—607 Chamber of Commerce Building, 141 N.E. Third Avenue, Miami 32, Florida
Barney Bernstein, C.P.A.; Sol Patchen, C.P.A.
- BIGHAM & CARTER—501 Jackson Street, P. O. Box 1947, Tampa, Florida
Sylvanus J. Carter, C.P.A.
- EDWARD BLANTON & COMPANY—1230 Ingraham Building, Miami, Florida
Edward A. Blanton, C.P.A.; Arthur J. Pfeifer, C.P.A.
- BLITCH & BLITCH—718 Laura Street, Jacksonville 2, Florida; 215 Conrad Building, DeLand, Florida
Gordon P. Blitch, C.P.A.; Gordon P. Blitch, Jr., C.P.A.
- HARRY BLUMIN & COMPANY—407 Lincoln Road, Miami Beach, Florida
Harry Blumin, C.P.A.; Louis Smiles, C.P.A.; Robert A. Becker, C.P.A.; Franz Allina, C.P.A.; Seymour Brookmyer, C.P.A.
- BOGUE AND TAYLOR—P. O. Box 471, Fort Myers, Florida
Russell S. Bogue, C.P.A.; Charles E. Taylor, Jr., C.P.A.
- BOGUE, LEE, COMPTON & VASS—501 North Morgan, P. O. Box 2312, Tampa, Florida; 801 Florida Theatre Building, P. O. Box 1340, St. Petersburg, Florida
Russell S. Bogue, C.P.A.; Frank O. Lee, Jr., C.P.A.; Jack T. Compton, C.P.A.; George T. Vass, C.P.A.; Wesley J. Hunsberger, C.P.A.; Jesse L. McCaleb, C.P.A.; Russell S. Bogue, Jr., C.P.A.

- BOLGER & FISHER—Suite 503, Pan American Bank Building, Miami, Florida
James L. Bolger, C.P.A.; Charles B. Fisher, C.P.A.
- BOONE & KILGORE—221 North Ivanhoe Boulevard, East, P. O. Box 751,
Orlando, Florida
John W. Boone, C.P.A.; Forrest A. Kilgore, Jr., C.P.A.; William E. McCall,
C.P.A.; William B. Piner, Jr., C.P.A.
- GEORGE H. BORDE & COMPANY—122 S. Kentucky Avenue, Lakeland, Florida
George H. Borde, Jr., C.P.A.; Roy W. Hamilton, C.P.A.
- BRADLEY & TRIPLETT—7 N. Orange Avenue, Green Cove Springs, Florida
John K. Bradley, C.P.A.; Joseph I. Triplett, C.P.A.
- BROMBERG, ARONOW & COMPANY—Suite 309, 1674 Meridian Avenue,
Miami Beach, Florida
Paul D. Bromberg, C.P.A.; Louis Aronow, C.P.A.; Albert F. Amoroso, C.P.A.
- BROWN & PATRICK—737 Park Street, Jacksonville 4, Florida; 107 ½ N. Second
Street, Palatka, Florida
Daniel L. Patrick, Jr., C.P.A.; Ronald J. Brown, C.P.A.
- BUNTING, TRIPP & INGLEY — 230-236 E. Tillman Avenue, Lake Wales,
Florida; Broderick Building, Lakeland, Florida
Norman H. Bunting, C.P.A.; Herbert A. Ingley, Jr., C.P.A.; Carl G. Tripp,
C.P.A.
- BURG & WRAY—215 International City Building, 4471 N.W. 36th Street, Miami
Springs, Florida
Herbert L. Burg, C.P.A.; William K. Wray, C.P.A.
- CAGLE AND RICHARDSON—P. O. Box 5514, Jacksonville 7, Florida
Jintom Richardson, C.P.A.; W. Edwin Cagle, C.P.A.
- W. J. CALLAHAN & COMPANY—1215 Alfred I. duPont Building, Miami 32,
Florida
W. J. Callahan, C.P.A.; Albert U. Anderson, C.P.A.; Joseph M. Kurtz, C.P.A.
- JOHN P. COCHRANE, JR. AND COMPANY—44 Cocoonut Row, Palm Beach,
Florida
John P. Cochrane, Jr., C.P.A.; Louis Haizel, Jr., C.P.A.; William J. Walker,
Jr., C.P.A.
- CODD, HUGHES & COMPANY—Suite 7, 1005 Kane Concourse, Bay Harbor
Islands, Miami Beach, Florida
R. Trent Codd, C.P.A.; J. Vincent Hughes, C.P.A.
- COLLEY, TRUMBOWER & HOWELL—215 Rutland Building, Orlando, Florida
Charles C. Colley, Jr., C.P.A.; Jerrold S. Trumbower, C.P.A.; Paul Arnold
Howell, C.P.A.
- COOPERMAN & RUST—303 Roper Building, 20 S.E. Third Avenue, Miami 32,
Florida
Monroe L. Cooperman, C.P.A.; Irwin C. Rust, C.P.A.
- CREEL & DENNISON—408 Brent Annex, Pensacola, Florida; 210 Patton Build-
ing, Fort Walton Beach, Florida
Leahman Eugene Creel, Jr., C.P.A.; Fayette Dennison, Jr., C.P.A.; R. Brent-
wood Bryan, C.P.A.; William P. Gallagher, C.P.A.
- CROWN & MCCRILLUS—1219 South Franklin Circle, Clearwater, Florida
W. E. Crown, Jr., C.P.A.; R. M. McCrillus, C.P.A.
- W. O. DALEY & COMPANY—419 Magnolia Avenue, Orlando, Florida
W. O. Daley, C.P.A.; Kenneth E. Hartsaw, C.P.A.; Kay Reece Williford,
C.P.A.; Orville R. Myrabo, C.P.A.
- DARBY, DARBY, ODOM & COMPANY—701 Stovall Professional Building,
Tampa 2, Florida; Melton Building, Lake City, Florida
C. Dwight Darby, C.P.A.; Richard E. Darby, C.P.A.; D. B. Odom, C.P.A.;
Ralph Abrahamsen, C.P.A.; LeRoy T. Knapp, C.P.A.
- DAVIDSON & GRAND—420 Lincoln Road, Miami Beach, Florida
Bernard B. Davidson, C.P.A.; Leonard Grand, C.P.A.
- DAVIS, BRAMSON & SCHECHTER—704 Biscayne Building, Miami 32, Florida
Harry L. Davis, C.P.A.; Joseph M. Jerry Schechter, C.P.A.; Edward Bramson,
C.P.A.

- DAVIS, LUNDY AND MINNICH—213 S. Baylen Street, Pensacola, Florida
L. V. Davis, C.P.A.; E. H. Lundy, Jr., C.P.A.; Harold L. Minnich, C.P.A.
- DAVIS & SILVER—1715 Lynch Building, Jacksonville 2, Florida
Aaron Davis, C.P.A.; Jack Silver, C.P.A.
- DERBY, GREENE & FAIRCLOTH—400 South Palmetto Avenue, P. O. Box 468, Daytona Beach, Florida; 144 East Granada, Ormond Beach, Florida
A. Stuart Derby, Jr., C.P.A.; Singleton L. Greene, C.P.A.; Charles B. Faircloth, C.P.A.
- WILBUR F. DIVINE & COMPANY—224 Datura Building, West Palm Beach, Florida
Wilbur F. Divine, III, C.P.A.; Wilbur F. Divine, IV, C.P.A.; Gerald L. Hawkins, C.P.A.
- DIXON & LONG—967 W. Flagler Street, Miami, Florida
Orville W. Dixon, C.P.A.; Melvin E. Long, C.P.A.
- FREDERIC DUNN-RANKIN & COMPANY — P. O. Box 986, Winter Park, Florida; 2745 Ponce de Leon Boulevard, Coral Gables, Florida
F. Dunn-Rankin, C.P.A.; Eleanor M. Ryan, C.P.A.
- EDMISTON AND MCGHIN—City Building, P. O. Box 275, St. Augustine, Florida
W. C. Edmiston, Jr., C.P.A.; A. J. McGhin, Jr., C.P.A.
- EVANS, CASHWELL & FOLKEN—55 East Livingston Avenue, Orlando, Florida
A. Ross Evans, C.P.A.; Oscar W. Cashwell, Jr., C.P.A.; Dennis N. Folken, C.P.A.
- EVANS & OTTINGER—211½ South Tennessee Avenue, Box 1257, Lakeland, Florida
Robert P. Evans, C.P.A.; Guy E. Ottinger, C.P.A.
- FEIN & HIEPE—717 Times Bldg., St. Petersburg, Fla.
Joseph Fein, C.P.A.; Edwin Hiepe, C.P.A.
- GASSNER & McLEAN—821 Florida National Bank Bldg., St. Petersburg, Florida
Walter S. Gassner, C.P.A.; Thomas E. McLean, C.P.A.
- GENTER & BATTEN—Wingate Building, 118½ Volusia Avenue, Daytona Beach, Florida
Frank M. Genter, C.P.A.; Alfred E. Batten, C.P.A.
- GILBERT & BROWN—1555 Carson Street, P. O. Box 308, Fort Myers, Florida
Donald E. Gilbert, C.P.A.; Eadward M. Brown, C.P.A.
- GOODRICH & VARNEDOE—2223 Oak Street, Jacksonville 4, Florida
Charles H. Goodrich, C.P.A.; Ira J. Varnedoe, C.P.A.
- GORDON & GOODMAN—407 Lincoln Road, Miami Beach, Florida
Ralph Gordon, C.P.A.; Bernard Goodman, C.P.A.
- GEORGE G. GRAHAM & COMPANY—840 Ingraham Building, Miami 32, Florida
George G. Graham, C.P.A.; Albert J. Von Funk, C.P.A.
- GREENE & OSBURN—Suite 10, Kirk Plaza, 110 East Commercial, P. O. Box 741, Sanford, Florida
Jack I. Greene, C.P.A.; J. Karl Osburn, C.P.A.
- GRIFFITH & JOHNSTON—Washington St. Arcade, P. O. Box 2007, Orlando, Florida
Randolph C. Griffith, C.P.A.; John A. Johnston, C.P.A.
- GUIDA, LITTLE & BEAGLES—518 Tampa Street Building, Tampa 2, Florida
Angelo Guida, C.P.A.; Robert M. Little, C.P.A.; Glen E. Beagles, C.P.A.
- HALL & FISHER—Suite 1000, 118 West Adams Street, Jacksonville, Florida
A. B. Masters, Jr., C.P.A.; P. W. Fisher, C.P.A.; J. T. Ward, C.P.A.; R. L. Barnes, C.P.A.; J. W. Shelton, C.P.A.; R. E. Ralston, C.P.A.; R. W. Gordon, C.P.A.; C. D. Wright, Jr., C.P.A.
- JOSEPH HARTMAN & ASSOCIATES—730 Lynch Building, Jacksonville 2, Florida
Bennie M. Hoffenberg, C.P.A.; Frank Benjamin, C.P.A.
- HARVEY & HARVEY—305 Morgan Street, Tampa 2, Florida
Pierce J. Harvey, C.P.A.; Pierce J. Harvey, Jr., C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

- HECK & HASENCAMP—2012 Ponce deLeon Boulevard, Coral Gables 34, Florida
James M. Heck, C.P.A.; James R. Hasencamp, C.P.A.
- HERRIS & ROSEN—209 Pan American Bank Building, 150 S.E. Third Avenue,
Miami, Florida
Irving Herris, C.P.A.; Jerald I. Rosen, C.P.A.
- HIMES & HIMES—P. O. Box 1585, West Palm Beach, Florida; 18 S.E. 4th
Avenue, Delray Beach, Florida; 207 West Ocean Boulevard, Stuart, Florida
Frederic T. DeHon, C.P.A.; Whitney B. Himes, C.P.A.; S. Hilburn Himes,
C.P.A.; J. F. Kirkton, C.P.A.; Frank A. Wacha, C.P.A.
- HIRSCH & KOHN—Suite 210, 311 Lincoln Road, Miami Beach, Florida
George W. Hirsch, C.P.A.; Stewart L. Kohn, C.P.A.
- HOCH, SHRIBER, WEISER & FREY—506 Professional Building, Box 4686,
Fort Lauderdale, Florida
Joel Hoch, C.P.A.; David Shriber, C.P.A.; Irwin A. Weiser, C.P.A.; Samuel
Frey, C.P.A.
- HOGLE, VOGT & JENKS—236 North Ridgewood Avenue, Daytona Beach, Fla.
Francis M. Hogle, Jr., C.P.A.; Robert G. Vogt, C.P.A.; Robert C. Jenks, C.P.A.
- JAMES D. A. HOLLEY & COMPANY—Washington Square Building, P. O.
Box 1387, Tallahassee, Florida; 807 Tampa Theatre Building, Tampa 2, Florida
James D. A. Holley, C.P.A.; V. Dudley Glover, Jr., C.P.A.; Leon G. Walsh,
Jr., C.P.A.; Maurice A. Barineau, C.P.A.; Robert T. Gravely, C.P.A.; Ralph
Andretta, C.P.A.; Harry A. Mullikin, Jr., C.P.A.
- JACKSON & GOLDSTEIN—3840 W. Flagler Street, Miami, Florida
Jerome B. Jackson, C.P.A.; Irvin M. Goldstein, C.P.A.
- JAMES & HARRIS—Suite 1104 Lynch Building, 11 East Forsyth Street, Jack-
sonville 2, Florida
Benjamin E. James, C.P.A.; Lewis E. Magee, C.P.A.; Platt T. Smith, C.P.A.;
Milo M. Johnson, C.P.A.; George C. McClure, C.P.A.
- HAROLD C. JOHNSON & COMPANY—608 - 13th Street, West, P. O. Box 635,
Bradenton, Florida; Langford Building, Miami, Florida
Harold C. Johnson, C.P.A.; Rollo H. Johnson, C.P.A.
- JOHNSON & COMPANY—2099 Park Street, Jacksonville, Florida; 2173 S.W.
6th Street, Miami, Florida; 156 West Call Street, Starke, Florida
Charles W. Johnson, Jr., C.P.A.; Mora D. Womack, Jr., C.P.A.; H. Preston
Durland, C.P.A.
- KEEN & LYNCH—407 Harvey Building, P. O. Box 347, West Palm Beach,
Florida
William E. Keen, C.P.A.; William F. Lynch, C.P.A.
- KICKLITER & MILLOTT—1644 First Avenue, North, St. Petersburg, Florida
James H. Kickliter, C.P.A.; Robert J. Millott, C.P.A.
- KURTZ & MARTIN—111 East Robinson Avenue, P. O. Box 2726, Orlando,
Florida
Howard E. Kurtz, C.P.A.; William R. Martin, C.P.A.
- LANG, COLLINS & McKELVEY—646 - 2nd Avenue South, St. Petersburg, Fla.
James T. Lang, C.P.A.; Jack L. Collins, C.P.A.; Thomas Bruce McKelvey,
C.P.A.
- LAWLOR AND LIST—200 Lake Avenue, Lake Worth, Florida
Harold J. Lawlor, C.P.A.; Joel List, C.P.A.
- LEAVY & EBER—1750 S.W. 3rd Avenue, Miami, Florida
Victor I. Eber, C.P.A.; Yale M. Leavy, C.P.A.; Leonard J. Rapaport, C.P.A.
- LESTER & KENNEDY—502 Philip's Professional Building, Winter Haven,
Florida
A. Gilbert Lester, C.P.A.; Robert L. Kennedy, C.P.A.
- LEVENSON & FRIEDLANDER—17070 Collins Avenue, Miami Beach, Florida
Maurice E. Levenson, C.P.A.; Norris L. Friedlander, C.P.A.
- LEVINE, COHN & SHENKMAN—123 N.W. 12th Avenue, Miami, Florida
Saul S. Levine, C.P.A.; Stanley D. Cohn, C.P.A.; Bernard Shenkman, C.P.A.

- LINDFORS & WAITE—100 N.E. Third Avenue, P. O. Box 257, Fort Lauderdale, Florida
Charles H. Lindfors, C.P.A.; Robert S. Waite, C.P.A.
- LOTTERMAN & THOMAS—844 Biscayne Boulevard, Miami 32, Florida
Louis Lotterman, C.P.A.; Edward Y. Thomas, C.P.A.
- LUCAS, CATHERWOOD & ASSOCIATES—1800 Atlantic Boulevard, Jacksonville 7, Florida
Jack W. Lucas, C.P.A.; Samuel C. Catherwood, C.P.A.
- LYNCH & DUDLEY — 308 Hall Building, 150 S.E. Second Street, Miami 32, Florida
Thomas P. Lynch, C.P.A.; Myles F. Dudley, C.P.A.
- McALPIN & RIPLEY—207½ Orange Avenue, Fort Pierce, Florida
Ira M. McAlpin, Jr., C.P.A.; C. B. Ripley, C.P.A.
- A. H. McCLAIN & COMPANY—1530 duPont Building, Miami, Florida
A. H. McClain, C.P.A.; Vernon F. Schoedinger, C.P.A.
- MAHLER & BERMAN—Suite 1202 Congress Building, Miami 32, Florida
Joseph Mahler, C.P.A.; David M. Berman, C.P.A.
- MARTINEZ & TEIJIDO—1804 Grand Central Avenue, Tampa 6, Florida
Marcus J. Martinez, C.P.A.; Ralph Teijido, C.P.A.
- REX MEIGHEN & COMPANY—7th Floor, Exchange National Bank Building, Tampa 2, Florida
Fred F. Lado, C.P.A.; Rex Meighen, C.P.A.; Mark W. Eastland, Jr., C.P.A.; Robert E. Valdes, C.P.A.; William H. Stafford, C.P.A.; Mickey Rex Meighen, C.P.A.; Harold G. Gibson, C.P.A.
- MERMELL & CHERKAS—1900 S.W. Third Avenue, Miami, Florida
Mac Mermell, C.P.A.; Byron Cherkas, C.P.A.
- MILLIGAN & BURKE—1308 Barnett National Bank Building, P. O. Box 1079, Jacksonville, Florida
C. K. Milligan, C.P.A.; J. W. Burke, C.P.A.; G. L. Milligan, C.P.A.; J. F. Rivers, II, C.P.A.; James W. Burke, C.P.A.; F. K. Mitchell, C.P.A.
- M. A. MONTENEGRO & COMPANY—514 Franklin Street, P. O. Box 789, Tampa 1, Florida; P. O. Box 1188, Cocoa, Florida
John T. Lewis, C.P.A.; J. Paul Smith, C.P.A.; Frederick T. Rodgers, C.P.A.; William Marshall Smith, Jr., C.P.A.; Theodore F. Chive, C.P.A.; Harry E. Hurst, C.P.A.; Jerome A. Schine, C.P.A.; Frank J. Perez, C.P.A.; John J. Steinlen, C.P.A.
- MORGAN, ALTEMUS & BARRS—301 Industrial National Bank Building, 25 W. Flagler Street, Miami, Florida
Robert M. Morgan, C.P.A.; Robert M. Altemus, C.P.A.; R. Grady Barrs, C.P.A.; Irving J. Bloom, C.P.A.; Charles E. Jordan, C.P.A.; Jack R. Moon, C.P.A.; Walter R. Rogers, C.P.A.
- MORRIS & GRACE—Morris-Grace Building, 328 Minorca Avenue, P. O. Box 34-1279, Coral Gables 34, Florida
Clarence C. Morris, C.P.A.; Richard C. Grace, C.P.A.
- NEUWAHL & SMITH—1909 Harrison Street, Hollywood, Florida
Malcolm Neuwahl, C.P.A.; G. Donald Smith, C.P.A.
- NEWMAN & BEHAR—407 Lincoln Road, Miami Beach, Florida
Nathan Newman, C.P.A.; Milton Behar, C.P.A.
- OOSTERHOUDT & COMPANY—1008 Barnett Bank Building, Jacksonville 2, Florida
O. J. Oosterhoudt, C.P.A.; Allen C. Oosterhoudt, C.P.A.
- OSBURN, GREENE & HENNING—821 Highland Avenue, P. O. Box 6177, Orlando, Florida; Suite 10, Kirk Plaza, P. O. Box 741, Sanford, Florida
J. Karl Osburn, C.P.A.; Jack I. Greene, C.P.A.; Mervin D. Henning, C.P.A.
- PATRICK & COMPANY—737 Park Street, Jacksonville 4, Florida
Daniel L. Patrick, Jr., C.P.A.; Ronald J. Brown, C.P.A.
- PATTERSON & SWEET—3444 - 5th Avenue, North, Suite E., St. Petersburg 13, Florida
George L. Patterson, Sr., C.P.A.; Donald J. Sweet, C.P.A.

- PENTLAND & COWLES—414 Pierce Street, Tampa, Florida
 Frank L. Cowles, C.P.A.; T. E. Craig, C.P.A.; Robert Pentland, Jr., C.P.A.;
 Mark R. Silverman, C.P.A.
- PENTLAND, PURVIS, KELLER & COMPANY—1701 duPont Building, Miami,
 Florida; 502 Broward National Bank Building, Fort Lauderdale, Florida; 11-16
 Storer Building, Leesburg, Florida; 507 Florida National Bank Building, Orlando,
 Florida
 Robert Pentland, Jr., C.P.A.; Hugh F. Purvis, C.P.A.; James I. Keller, Jr.,
 C.P.A.; Lyndon C. Conlon, C.P.A.; Allen Tomlinson, III, C.P.A.; Clayton L.
 Bullock, C.P.A.; William R. Wright, C.P.A.; Kenneth D. Walker, C.P.A.;
 Walter P. Davidson, C.P.A.; Conrad G. Demro, Jr., C.P.A.; Earl L. Henrichs,
 C.P.A.; E. Nolan Johnson, C.P.A.; John L. Fahs, C.P.A.; G. Bland Leach,
 C.P.A.; Roy P. Lund, C.P.A.; Eugene H. Cobaugh, C.P.A.
- PHILLIPS, MADSEN & WEIDLING—100 East Las Olas Boulevard, P. O.
 Box, 657, Fort Lauderdale, Florida
 Joseph E. Phillips, C.P.A.; Arthur F. Madsen, C.P.A.; Rolf S. Weidling, C.P.A.
- POLLAK & BRETHOLTZ—1200 S.W. First Street, Miami, Florida
 Melvin Pollak, C.P.A.; Charles H. Bretholtz, C.P.A.
- POMERANTZ & LEVITT—1401 S.W. 1st Street, Miami, Florida
 Lewis Pomerantz, C.P.A.; Barnet Levitt, C.P.A.
- POTTER, BOWER & COMPANY — 338 North Main Street, P. O. Box 3426,
 Orlando, Florida
 Charles C. Potter, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett,
 C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.; Clarence A.
 Peterson, C.P.A.; Harry J. Weiss, Jr., C.P.A.
- PURVIS, GRAY & POWERS—200 N.E. First Street, P. O. Box 16, Gainesville,
 Florida
 R. L. Purvis, C.P.A.; E. P. Powers, C.P.A.; H. W. Gray, C.P.A.; W.
 M. Patton, C.P.A.; F. M. Miles, C.P.A.; John G. F. Knight, C.P.A.; Ned H.
 Scott, C.P.A.
- QUENTIN & BLAKE—Room 324, 205 Datura Street, West Palm Beach, Florida
 Lawrence D. Quentin, C.P.A.; Cecil R. Blake, C.P.A.
- RESNEK & LANDIS—1820 S.W. 3rd Avenue, Miami, Florida
 Abraham Resnek, C.P.A.; Leo Landis, C.P.A.
- RIEDERS, FINK & COMPANY — 621 Florida Title Building, Jacksonville,
 Florida; Robertson Building, Ocala, Florida
 Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.; Hertram H. Kaplan,
 C.P.A.; Leslie C. Turner, C.P.A.; Sam T. Greene, C.P.A.
- RING, MAHONY & ARNER—1205 First National Bank Building, Miami 32,
 Florida; 802 Barnett National Bank Building, Jacksonville, Florida; 602 Broward
 National Bank Building, Fort Lauderdale, Florida; 1115 Harvey Building, West
 Palm Beach, Florida
 John Mahony, C.P.A.; W. W. Arner, C.P.A.; John R. Ring, C.P.A.; Arthur I.
 Hemmings, C.P.A.; James W. Kindelan, C.P.A.; Basil M. Stewart, Jr., C.P.A.;
 S. L. Ready, C.P.A.; William Burke, C.P.A.; Arthur L. Shealy, Jr., C.P.A.;
 Jim E. Southern, C.P.A.; William W. Alford, C.P.A.; George A. Owen, C.P.A.;
 Alfred D. Harrington, Jr., C.P.A.
- ROBERTS & MORROW—602 Seybold Building, Miami, Florida
 Charles S. Roberts, C.P.A.; Sylvester J. Morrow, C.P.A.; Charles W. Sorber,
 C.P.A.; Morton F. Hartmann, C.P.A.
- ROBERTSON & MAY—132½ Volusia Avenue, Daytona Beach, Florida
 J. L. Robertson, C.P.A.; Robert Douglas May, C.P.A.
- ROBINSON & SHIELL—Town and Country Plaza, Pensacola, Florida; P. O.
 Box, 587, Shalimar, Florida
 Willis C. Robinson, Jr., C.P.A.; Robert G. Shiell, C.P.A.
- RODGERS & PRICE—910 N.E. 19th Avenue, Fort Lauderdale, Florida
 Henry Leo Rodgers, C.P.A.; Roy Edward Price, C.P.A.;
- ROSENTHAL, GRODEN & LEVINSON—1122 duPont Building, Miami, Florida
 Herschel Rosenthal, C.P.A.; Alfred Groden, C.P.A.; Leslie H. Levinson, C.P.A.

- ROTH & GOTTLIEB—712 Ainsley Building, Miami 32, Florida
Edward S. Roth, C.P.A.; Irving J. Gottlieb, C.P.A.; Louis R. Roth, C.P.A.
- SACLARIDES & YARBROUGH — 1186 N. E. Cleveland Street, Clearwater, Florida
C. P. Saclarides, C.P.A.; Orin S. Yarbrough, C.P.A.
- SADOFF, SCHWARTZ & ROTHCHILD—Security Trust Building, Miami 36, Florida; 501 Hollywood Federal Building, Hollywood, Florida
Stuart Rothchild, C.P.A.; Milton Sadoff, C.P.A.; Gilbert B. Schwartz, C.P.A.
- SALTMARSH, CLEAVELAND & GUND—217 West Garden Street, Pensacola, Florida; 408 Jenks Avenue, P.O. Box 327, Panama City, Florida
J. A. Arnold, C.P.A.; T. W. Saltmarsh, C.P.A.; H. H. Cleaveland, C.P.A.; C. F. Gund, C.P.A.; J. H. Spann, C.P.A.; H. C. Gordon, C.P.A.; F. P. Salathe, C.P.A.; D. F. Willis, C.P.A.; Thomas D. Carnes, C.P.A.
- VICTOR J. SHARMAN & COMPANY—Suite 611, 101 East Flagler Street, Miami 32, Florida
Victor J. Sharman, C.P.A.; Joseph A. Sweeny, C.P.A.
- SHELDON, CANNING, WELLS & SALZER—701 Times Building, St. Petersburg, Florida
Harold E. Wells, C.P.A.; Wilbert R. Canning, C.P.A.; E. Stan Salzer, C.P.A.
- H. W. SHEPPARD & COMPANY—421 North Bay Street, P. O. Box 98, Eustis, Florida; 419 North Palmetto Street, P. O. Box 795, Leesburg, Florida; 672 Montrose Street, P. O. Box 525, Clermont, Florida
Robert E. Johnston, C.P.A.; Henry W. Sheppard, C.P.A.; Wilson G. Sheppard, C.P.A.; H. J. Greenlee, Jr., C.P.A.
- SHILLINGTON & FAY—550 Brickell Avenue, Miami, Florida
Hugh B. Shillington, C.P.A.; Gilbert J. Fay, C.P.A.
- SEYMOUR D. SINGER & COMPANY—420 Lincoln Road, Miami Beach, Florida
Seymour D. Singer, C.P.A.; Nathan Selditch, C.P.A.; Sidney M. Unterberg, C.P.A.
- SMETHURST & DESSAINT—540 Ingraham Building, Miami, Florida
B. M. Smethurst, C.P.A.; L. M. Dessaint, C.P.A.
- SMITH & BRALEY—308 Tampa Street, Tampa, Florida
R. Bob Smith, C.P.A.; William J. Braley, C.P.A.; R. Terry Lyle, C.P.A.
- SMITH, RYAN & CARLISLE—Independent Life Building, Jacksonville, Florida
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.; Robert T. Carlisle, C.P.A.; Jack C. Nolan, C.P.A.
- SMOAK, DAVIS & NIXON—310 Seminole Building, 122 W. Forsyth Street, Jacksonville, Florida
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Thomas C. Wright, C.P.A.; Francis C. Nixon, C.P.A.; Woodrow W. Shelton, C.P.A.; Walter L. Woolfe, C.P.A.; George A. Snelling, C.P.A.
- SPEAR, SHELDON, SAFER & COMPANY—5700 N.E. Fourth Court, Miami, Florida
Simeon D. Spear, C.P.A.; Fred M. Sheldon, C.P.A.; Paul J. Safer, C.P.A.
- SPERRY & SPERRY—P. O. Box 942, 203 South 7th Street, Dade City, Florida
Joseph A. Sperry, C.P.A.; J. Austin Sperry, C.P.A.
- STOCKWELL, EATON & PEED — Suite 203 Professional Building, Sunrise Center, Fort Lauderdale, Florida; Suite 407 Hollywood Federal Savings Building, Hollywood, Florida
David I. Stockwell, C.P.A.; Gerald T. Eaton, C.P.A.; Billy M. Peed, C.P.A.
- R. F. STONEROCK & COMPANY—811 North Magnolia Avenue, P. O. Box 1908, Orlando, Florida; 601 Sanford Atlantic National Bank Building, Sanford, Florida; Bryan Building, Titusville, Florida
R. F. Stonerock, C.P.A.; Bert B. Hollingsworth, C.P.A.; R. H. Simonet, C.P.A.
- DAVID STUZIN & COMPANY—Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
David Stuzin, C.P.A.; Charles Hertzoff, C.P.A.; David L. Kline, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

- SULLIVAN, MURPHY & REA—610 Empire Building, St. Petersburg 1, Florida;
215 S. Myrtle Avenue, Clearwater, Florida
Norbert P. Sullivan, C.P.A.; Walter A. Bob Murphy, C.P.A.; Grady W. Rea,
Jr., C.P.A.
- EDWARD B. TAIT & COMPANY—8017 N.E. 2nd Ave., Miami, Florida
Edward B. Tait, C.P.A.; Nelson L. Whyte, C.P.A.
- BETH M. THOMPSON & COMPANY—919 South Miami Ave., Miami, Florida
Beth M. Thompson, C.P.A.; Gordon C. Gustafson, C.P.A.
- TORNWALL, MOSHIER & COMPANY—735 First Federal Building, St. Peters-
burg 1, Florida
George E. Tornwall, Jr., C.P.A.; William F. Moshier, C.P.A.; Max M. Strawn,
C.P.A.
- TURNBURKE, BROCK & RAINES—1173 N.E. Cleveland Street, Clearwater,
Florida
Harry M. Turnburke, C.P.A.; Charles A. Brock, C.P.A.; Robert H. Raines,
C.P.A.; Eugene Gadney, C.P.A.
- TURNER & GREENE—Robertson Building, Ocala, Florida
Leslie C. Turner, C.P.A.; Sam T. Greene, C.P.A.
- TURNER & MANVILLE—533 Seabreeze Boulevard, Daytona Beach, Florida
John P. Turney, C.P.A.; Frederick G. H. Manville, C.P.A.
- TYLER AND RIFE—200 Hall Building, 150 S.E. 2nd Street, Miami, Florida
W. J. Tyler, C.P.A.; John W. Rife, C.P.A.
- TYSON & MEEK—1617 Atlantic Boulevard, Jacksonville, Florida
H. Lynton Tyson, C.P.A.; J. Hunter Meek, Jr., C.P.A.; Emory L. Meek, C.P.A.
- VALDES & PRATT—1224 Manatee Avenue, West, P. O. Box 699, Bradenton,
Florida
James F. Valdes, C.P.A.; Richard W. Pratt, C.P.A.
- VINEYARD & COMPANY—204 Avenue "D", N.W., Winter Haven, Florida
Vernon F. Vineyard, C.P.A.; George H. Williams, Jr., C.P.A.; Alice E. Sher-
man, C.P.A.
- WALLACH & CASSELHOFF—407 Lincoln Road, Miami Beach, Florida
H. Wallach, Jr., C.P.A.; Jesse Casselhoff, C.P.A.
- WALTON & ULMER—220 Catalonia Avenue, Coral Gables, Florida
William O. Walton, C.P.A.; Esten A. Ulmer, C.P.A.
- SIDNEY WASSERMAN AND COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Sidney Wasserman, C.P.A.; Bernard Olin, C.P.A.
- WEAVER, NORMAN & DUGGAN—209 S. Main Street, Ocala, Florida
James S. Weaver, C.P.A.; John B. Norman, Jr., C.P.A.; Malcolm R. Duggan,
Jr., C.P.A.
- WEBER, THOMPSON & LEFCOURT—1150 S.W. 1st Street, Miami 36, Florida
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.;
Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.; George M. Simon, C.P.A.;
Ralph M. Weisbard, C.P.A.; Stanley B. Goldstein, C.P.A.
- MORRIS W. WEINBERG & COMPANY—801 Ainsley Building, Miami 32,
Florida
Morris W. Weinberg, C.P.A.; David B. Hipsman, C.P.A.
- WEISGLASS AND MARDER—1996 S.W. 1st Street, Miami 35, Florida
Jack Weisglass, C.P.A.; Bernard Marder, C.P.A.
- WELLISCH, ZAIAC & SILVERMAN—1408 Congress Building, Miami 32,
Florida
Kurt Wellisch, C.P.A.; Manuel Zaiac, C.P.A.; Gerald Silverman, C.P.A.
- WELLS, LANEY, EHRLICH & BAER—215 American Building, Orlando, Fla.
William J. Meyer, C.P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.;
Alvin A. Ehrlich, C.P.A.; George J. Baer, C.P.A.
- WHITE & DAVIES—421 Delannoy Avenue, P. O. Box 246, Cocoa, Florida
Robert N. White, C.P.A.; Daniel R. Davies, C.P.A.
- WIENER, STERN & COMPANY—1702 Congress Building, Miami 32, Florida
A. B. Wiener, C.P.A.; Arnold J. Stern, C.P.A.; Arnold Hantman, C.P.A.

- WILLIAMS & CRIPPEN—112 East University Avenue, Citizens Bank Building,
Gainesville, Florida
Willard E. Williams, C.P.A.; Albert Crippen, C.P.A.
- WILLIAMS & KAISER—806 Metropolitan Bank Building, 117 N.E. 1st Avenue,
Miami, Florida
Elmo H. Williams, C.P.A.
- WILLIAMS-SKELTON—P. O. Box 41, Tallahassee, Florida
Joseph T. Williams, Jr., C.P.A.; Benson L. Skelton, Jr., C.P.A.
- WILSON & STONBERG—407 Lincoln Road, Miami Beach, Florida
Allan P. Wilson, C.P.A.; Marvin E. Stonberg, C.P.A.
- WITTENSTEIN, GELLER & CLANTON—56 East Pine Street, Orlando, Florida
Joseph Wittenstein, C.P.A.; Robert Geller, C.P.A.; George D. Clanton, Jr.,
C.P.A.

Alphabetical List of PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1960

P.A.
Certificate
Number

- 359 * ANDREWS, JOHN—911 Elliott Street, P. O. Box 3291, Tampa, Florida
- 362 BARNES, M. H.—702 Citizens & Southern National Bank Building,
Atlanta, Georgia
- 108 BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank
Bldg., Jacksonville, Florida
- 7 BOYLE, JOHN C.—517-19 Edgmont Avenue, Chester, Penn.
- 353 CLARKE, I. LLOYD—P. O. Box 520, 210 City Bldg., St. Augustine, Fla.
- 122 DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Florida
- 234 DEVLIN, PHILIP—P. O. Box 83, 1205 Lemon Street, Palatka, Florida
- 19 DISMORE, GEORGE B.—1350 E. Adams Street, Jacksonville, Florida
- 235 DUNCAN, E. ALEXANDER—131 E. Bay St., Jacksonville, Florida
- 473 * FIELD, WILLIAM H.—P. O. Box 287, Miami Springs, Florida
- 131 * FOYE, ARTHUR B.—1825 Barnett National Bank Building, Jackson-
ville 2, Florida
- 133 GANE, O. A.—315 Fern Street, West Palm Beach, Florida
- 244 GENTRY, WILLIAM O.—P. O. Box 2504, Sarasota, Florida
- 466 GIVEN, A. F.—319 N.E. 2nd Avenue, Miami, Florida
- 380 GLUNTS, JAMES D.—31 Milk St., Boston, Mass.
- 249 HACKNEY, JAMES H.—Chief, Division of Tax and Accounting Opera-
tions, BES, Room 4832, GAO Building, Washington, D. C.
- 34 HENSON, MISS M. GLENN—310 Professional Bldg., Bradenton, Fla.
- 143 HORWATH, ERNEST B.—Horwath & Horwath, 1225 duPont Bldg.,
Miami, Florida
- 147 *†HORWATH, JOHN N.—Horwath & Horwath, 212 Marine Bank and
Trust Co. Building, Tampa, Florida
- 356 JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Florida
- 276 MARTZ, ROLLIE C.—2047 - 21st Ave., N., St. Petersburg, Florida
- 272 McGEE, F. E.—P. O. Box 458, Riverside Station, Miami, Florida
- 401 MILLER, GEORGE B.—9060 N.E. 6th Avenue, Miami 38, Florida
- 292 * PACE, MURL, E.—Maitland Plaza, Maitland, Florida
- 299 PRATT, HENRY J.—1300 1st National Bldg., Birmingham, Ala.
- 421 SAWYER, CLIFTON A.—3235 Post Road, Warwick, Rhode Island
- 177 * SCHWARTZ, MAX—351 McKinley Avenue, Bridgeport, Connecticut
- 188 †TOTH, LOUIS—1225 duPont Building, Miami 32, Florida

* Member Florida Institute of Certified Public Accountants

† Member American Institute of Certified Public Accountants

Alphabetical List of Firms of PUBLIC ACCOUNTANTS

**Authorized to Practice
Their Profession in the State of Florida
For the Year 1960**

ERNST & ERNST—700 Ingraham Building, Miami, Florida

Thomas B. Kreegar, Jr., C.P.A.

HASKINS & SELLS—1825 Barnett National Bank Building, Jacksonville, Florida
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.; Gordon
M. Hill, C.P.A.; Robert L. Reamy, C.P.A.

HORWATH & HORWATH—1225 duPont Building, Miami, Florida; Broward
National Bank Building, Fort Lauderdale, Florida; Marine Bank Building, Tampa,
Florida

Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; Ivan L.
de Naray, C.P.A.; Alphonse Della-Donna, C.P.A.

Geographical List of CERTIFIED AND PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1960

AVON PARK

ENGLAND, WILLIAM R., C.P.A.;
P. O. Box 427

BARTOW

NUNEZ, GEORGE T., C.P.A.; P. O.
Box 1414

BELLE GLADE

BAMFORD, WALTER C., C.P.A.;
Elsberry Building, Box 366

RHODES, WILLIAM B., C.P.A.; Box
817

WEEKS, B. E., C.P.A.; P. O. Box 931

BOCA RATON

BENTON, HUGH H., C.P.A.; P. O.
Box 196

MARSHALL, BYRD FARMER,
C.P.A.; c/o Arvida Corporation, P. O.
Box 1246

BOYNTON BEACH

KELLY, ROBERT ALISON, C.P.A.;
325 North Federal Highway

BRADENTON

COLE, ROGER W., C.P.A.; P. O. Box
525

HENSON, M. GLENN (MISS), P.A.;
310 Professional Building, 1023 Manatee
Avenue, W.

HENSON, WILLIAM P., C.P.A.;
6420 - 14th Street, West

JOHNSON, HAROLD C., C.P.A.; 608
13th Street West

JOHNSON, ROLLO H., C.P.A.; 608
13th Street West

OGILBY, JOHN JOSEPH, C.P.A.;
1117 Mallorca Drive

PRATT, HARRY C., C.P.A.; P. O.
Box 698

PRATT, RICHARD WYATT, C.P.A.;
1224 Manatee Avenue, West, P. O.
Box 699

VALDES, JAMES F., C.P.A.; Morris-
Pioneer Building, 1224 Manatee Ave-
nue, W.

WHITCOMB, HAROLD W., C.P.A.;
P. O. Box 698

CHATTAHOOCHEE

MYERS, WILLIAM DOUGLAS,
C.P.A.; Division of Mental Health

CITRA

WEBB, J. HOWARD, C.P.A.; Route
2, Box 195

CLEARWATER

BROCK, CHARLES A., C.P.A.; 1173
N.E. Cleveland Street

CROWN, WILLIAM E., JR., C.P.A.;
1219 South Franklin Circle

GADNEY, EUGENE, C.P.A.; 178 Bay-
side Drive, Clearwater Beach

McCRILLUS, ROBERT M., C.P.A.;
1219 South Franklin Circle

POWERS, WILLIAM F., C.P.A.; P.
O. Box 295

RAINES, ROBERT HUGH, C.P.A.;
1173 N.E. Cleveland Street

REA, GRADY W., JR., C.P.A.; Suite
8-10 Park Building, 530 Park Street

SACLARIDES, C. P., C.P.A.; 1186 N.
E. Cleveland Street

STONESIFER, CHARLES C., C.P.A.;
211 A South Garden Avenue

TURNBURKE, H. M., C.P.A.; 1173
N.E. Cleveland Street

WILLIAMS, BARRY LYNN, C.P.A.;
c/o Krentzman and MacKenzie, At-
torneys, First Federal Building, P. O.
Box 566

YARBROUGH, ORIN S., C.P.A.; 1186
N.E. Cleveland Street

CLERMONT

GREENLEE, HERBERT JOHN, JR.,
C.P.A.; Box 403

COCOA

DAVIES, DANIEL R., C.P.A.; 421
Delannoy Avenue, P. O. Box 246

LEWIS, JOHN THOMAS, C.P.A.;
P. O. Box 1188

NEWKIRK, HOWARD D., C.P.A.;
P. O. Box 448

SMITH, WILLIAM MARSHALL,
JR., C.P.A.; Post Office Box 1188

WHITE, ROBERT N., C.P.A.; 421
Delannoy Avenue

COCOA BEACH

IRVIN, J. PAUL, C.P.A.; 115 Boca Ciega Drive

DADE CITY

SPERRY, JOSEPH AUSTIN, III, C.P.A.; P. O. Box 942

WEIDMANN, PAUL BOWEN, C.P.A.; P. O. Box 474

DAVENPORT

HICKMAN, WILLIAM P., C.P.A.; P. O. Box 261

DAYTONA BEACH

BATTEN, ALFRED E., C.P.A.; 118½ Volusia Avenue

BOONE, GEORGE CLARK, JR., C.P.A.; 275 Woodland Avenue

BURGESS, JOHN H., C.P.A.; Sea Isle Building, 100 Broadway

DERBY, A. STEUART, JR., C.P.A.; 400 South Palmetto Avenue

GENTER, FRANK M., C.P.A.; Rooms 8-9 Wingate Building, 118½ Volusia Avenue

GREENE, SINGLETON L., C.P.A.; 400 South Palmetto Avenue

HOGLE, FRANCIS M., JR., C.P.A.; 236 N. Ridgewood Avenue

JENKS, ROBERT CHARLES, C.P.A.; 236 N. Ridgewood Avenue

MANVILLE, FREDERICK G. H., C.P.A.; 533 Seabreeze Boulevard

MAY, ALBERT L., C.P.A.; 205 River-view Boulevard

MAY, ROBERT DOUGLAS, C.P.A.; 626 Lenox Avenue

PIERCE, JOHN E., JR., C.P.A.; P. O. Box 1407

ROBERTSON, J. L., C.P.A.; 132½ Volusia Avenue

TURNNEY, JOHN P., C.P.A.; 533 Seabreeze Boulevard

VOGT, ROBERT G., C.P.A.; 236 N. Ridgewood Avenue

DeFUNIAK SPRINGS

BRUCKNER, THOMAS, C.P.A.; P. O. Box 322

DELAND

BEIGHTS, DR. DAVID MIERS, C.P.A.; Stetson University

COHEN, ROBERT LEWIS, C.P.A.; 215 Conrad Building

MILLER, DAVID W., C.P.A.; 313 Whitehair Building

DELRAY BEACH

KIRKTON, JOHN F., C.P.A.; 18 S.E. 4th Avenue

WINN, WOODSON O., C.P.A.; 219 Love Building

EAU GALLIE

HENTSCHEL, ROBERT C., C.P.A.; P. O. Box 667

HICKS, MRS. EMILY C., C.P.A.; 1701 Lynn Avenue

HONEYCUTT, ROBERT L., C.P.A.; P. O. Box 667

EUSTIS

HIPPLER, CHARLES JAMES, C.P.A.; 801 Buena Vista

HIPPLER, C. HAROLD, JR., C.P.A.; P. O. Box 445

JOHNSTON, ROBERT E., C.P.A.; P. O. Box 98

SHEPPARD, HENRY W., C.P.A.; 421 North Bay Street, P. O. Box 98

SHEPPARD, WILSON G., C.P.A.; 421 North Bay Street, P. O. Box 98

FORT LAUDERDALE

BROUCEK, GERALD ROBERT, C.P.A.; 602 Broward National Bank Building

BRYAN, ANDREW ERNEST, C.P.A.; c/o Ring, Mahony and Arner, 602 Broward National Bank Building

BURKE, WILLIAM J., C.P.A.; 602 Broward National Bank Building

COFFMAN, LOWELL HUGH, JR., C.P.A.; c/o Ring, Mahony and Arner, 602 Broward National Bank Building

COLEMAN, RAYMOND C., C.P.A.; 203 Hector Building

COLES, CALEB L., C.P.A.; 825 Bel Air Drive, Plantation Gardens

CONLON, LYNDON C., C.P.A.; 502 Broward National Bank Building

DELLA-DONNA, ALPHONSE, C.P.A.; Bayview Building, 1040 Bayview Drive

ELLYSON, ROBERT C., C.P.A.; 602 Broward Bank Building

ERNST, WILLIAM D., C.P.A.; 216 A Romark Building, 3521 West Broward Boulevard

FREEMAN, JOHN F., JR., C.P.A.; 315 N.W. 49th Avenue, Plantation

GOTTLIEB, MURRAY JAMES, C.P.A.; 414 N. Andrews Avenue

GUIDO, GENE J., C.P.A.; 3210 West Broward Boulevard

HAINES, WILLIAM F., JR., C.P.A.;
c/o Ring, Mahony and Arner, 602
Broward National Bank Building
HARRINGTON, ALFRED D., JR.,
C.P.A.; c/o Ring, Mahony and Arner,
602 Broward National Bank Building
HENSON, J. LEWIS, C.P.A.; 1731
S.E. 13th Street
HOCH, JOEL, C.P.A.; Suite 506 Pro-
fessional Building, Sunrise Center
KANE, C. VERNON, C.P.A.; 2120
N.E. 21st Street
KLEIN, M. SYLVESTER, C.P.A.;
1109 East Las Olas Boulevard, P. O.
Box 2404
LINDFORS, CHARLES H., C.P.A.;
100 N.E. Third Avenue, P. O. Box 257
LUND, ROY P., C.P.A.; 502 Broward
National Bank Building
MADSEN, ARTHUR F., C.P.A.; P. O.
Box 657
MARCHAND, GEORGE L., C.P.A.;
570 S.W. 30th Avenue
MAURER, W. S., C.P.A.; 405 First
Federal Building
MAXWELL, RAYMOND R., C.P.A.;
2400 N.E. 27th Avenue
McCALL, PENNYWELL FREDER-
ICK, C.P.A.; 219 Anaconda Building,
1776 Sunrise Boulevard, East
PARKS, NORMAN K., C.P.A.; P. O.
Box 657
PEARCE, HARRY, C.P.A.; 2980 North
Federal Highway
PEED, BILLY M., C.P.A.; c/o David
Stockwell, 203 Professional Building
PHILLIPS, JOSEPH E., C.P.A.; 100
E. Las Olas Boulevard
PRICE, ROY EDWARD, C.P.A.; 910
N.E. 19th Avenue
RINGEL, WILLIAM REED, C.P.A.;
4011 North Federal Highway
RODGERS, HENRY LEO, C.P.A.;
910 N.E. 19th Avenue
SHRIBER, DAVID, C.P.A.; 506 Pro-
fessional Building
SOULLIERE, JOHN RICHARD.
C.P.A.; P. O. Box 1721
SPICKETT, WILLIAM J., C.P.A.;
2120 N.E. 21st Street
STOCKWELL, DAVID IVON,
C.P.A.; 203 Professional Building
WAITE, ROBERT S., C.P.A.; 100
N.E. 3rd Avenue
WEIDLING, ROLF S., C.P.A.; 100
E. Las Olas Boulevard

WEISER, IRWIN A., C.P.A.; 3811
N.W. 8th Street
WILSON, JAMES H., C.P.A.; 2700 E.
Oakland Park Boulevard

FORT MYERS

ALLEN, GEORGE E., C.P.A.; P. O.
Box 1552 Collier Arcade
BOWMAN, PEYTON G., C.P.A.;
P. O. Box 1471
BROWN, EADWARD M., C.P.A.;
1555 Carson Street
GILBERT, DONALD E., C.P.A.; 1555
Carson Street, P. O. Box 308
GILLIAM, REXFORD W., C.P.A.; 2
Collier Arcade, P. O. Box 1471
HALE, WILLARD G., C.P.A.; P. O.
Box 565
JESSELL, JAMES R., C.P.A.; 2949
Montclair Avenue
KERFOOT, RONALD, C.P.A.; 2948
Calvin Boulevard
TAYLOR, CHARLES E., JR., C.P.A.;
P. O. Box 471

FORT PIERCE

BALLOU, CHARLES A., C.P.A.;
P. O. Box 231
GOFF, GEORGE E., C.P.A.; 230 Raul-
erson Building
McALPIN, IRA M., JR., C.P.A.; 207 ½
Orange Avenue
RIPLEY, CLARENCE B., C.P.A.;
P. O. Box 346

FORT WALTON BEACH

BRYAN, RICHARD BRENTWOOD,
C.P.A.; c/o Creel & Dennison, 210-211
Patton Building
NICHOLSON, WILLIAM F., C.P.A.;
P. O. Box 658

GAINESVILLE

ANDERSON, CARL A., C.P.A.; 1502
N.W. 41st Road
AUSTIN, KEITH CAMPBELL,
C.P.A.; 1106 N.W. 40th Drive
CARSON, MARION, C.P.A.; 123 N.
W. 23rd Street
CRIPPEN, ALBERT H., JR., C.P.A.;
112 E. University Avenue
CUNNINGHAM, DUDLEY H.,
C.P.A.; 15 N.E. First Avenue
GRAY, HOWARD W., C.P.A.; 200
N.E. 1st Street
HURY, LEO T., C.P.A.; 7 S.W. 26th
Street
KEMP, ROBERT LLOYD, C.P.A.;
P. O. Box 16

KNIGHT, JOHN G. F., C.P.A.; P. O. Box 16
 LILLARD, URBAN L., C.P.A.; 200 N.E. First Street, P. O. Box 16
 MILES, FRANK J., C.P.A.; 200 N.E. 1st Street
 MOORE, JAMES FRANCIS, C.P.A.; 1418 N.W. 17th Street
 PATTON, WILLIAM M., C.P.A.; 200 N.E. First Street, P. O. Box 16
 POWERS, EARL P., C.P.A.; 200 N.E. 1st Street
 PURVIS, ROY L., C.P.A.; 200 N.E. 1st Street
 SCOTT, NED HOBSON, C.P.A.; P. O. Box 16
 SHAW, RAY M., C.P.A.; 1029 S.W. First Avenue
 WILLIAMS, WILLARD E., C.P.A.; Citizens Bank Building, 112 E. University Avenue

GREEN COVE SPRINGS

BRADLEY, JOHN K., C.P.A.; 7 N. Orange Avenue
 TRIPLETT, JOSEPH I., C.P.A.; 7 N. Orange Avenue

HAINES CITY

LOUCKS, JOHN E., C.P.A.; P. O. Box 244

HALLANDALE

LUNDGREN, RICHARD NELSON, C.P.A.; 410 E. Beach Boulevard
 BRANNAN, PAULINE (MISS), C.P.A.; 1001 N.E. 9th Street, Apartment 204

HOLLYWOOD

CLENEAY, FRANK B., C.P.A.; Hollywood Federal Savings & Loan Building, 1909 Tyler Street, Room 401
 EATON, GERALD T., C.P.A.; 407 Hollywood Federal Building, 1909 Tyler Street
 FREY, SAMUEL, C.P.A.; 6740 N.W. 19th Court, West Hollywood
 HARRIS, ROY R., C.P.A.; 1841 Jackson Street
 HENRIQUEZ, NORCOTT S., C.P.A.; P. O. Box 2003
 ILOWIT, BELMONT, C.P.A.; 2632 Hollywood Boulevard
 NEUWAHL, MALCOLM, C.P.A.; 1909 Harrison Street
 ROTHFARB, JACOB, C.P.A.; 1407 North Ocean Drive

SADOFF, MILTON, C.P.A.; 501 Hollywood Federal Building
 SALTER, ABRAHAM J., C.P.A.; 1943 Hollywood Boulevard
 SCHOTT, ELWIN L., C.P.A.; 1909 Tyler Street
 SEMMEL, CHARLES H., C.P.A.; 6281 Pembroke Road, West Hollywood
 SMITH, G. DONALD, C.P.A.; 1909 Harrison Street
 SPITZER, STANLEY M., C.P.A.; 2632 Hollywood Boulevard
 TAYLOR, CHARLES L., C.P.A.; 1214 North 26th Avenue
 VOGELSAND, PAUL PHILLIP, JR., C.P.A.; 2110 Hollywood Boulevard, Room 216, Valhalla Building
 WILKINSON, ROBERT O., C.P.A.; 1901 Harding Street

INDIAN ROCK BEACH

JOHNSON, LLOYD L., C.P.A.; 70 N. Gulf Boulevard

JACKSONVILLE

ABNEY, MICHAEL DONALD, C.P.A.; c/o Ring, Mahony & Arner, 802 Barnett National Bank Building
 ADE, JAMES L., C.P.A.; 1105 Cathcart Street
 ANDREWS, MERRILL H., C.P.A.; 800 Lomax Street
 ARMSTRONG, PENDLETON R., C.P.A.; 608 Florida Title Building
 BAKER, HARRY DELOSS, C.P.A.; 1825 Barnett National Bank Building
 BALLOWE, HAMLIN F., C.P.A.; 6917 Deauville Road
 BARNES, RICHARD L., C.P.A.; Suite 1000, 118 West Adams Street
 BARNES, EDWIN E., C.P.A.; 3655 Hedrick Street
 BELL, WILLIAM H., P.A.; Haskins & Sells, 1825 Barnett National Bank Building
 BENJAMIN, FRANK, C.P.A.; 730 Lynch Building
 BLITCH, GORDON P., C.P.A.; 718 Laura Street
 BLITCH, GORDON POTTER, JR., C.P.A.; P. O. Box 4794
 BRADFORD, HARLAND B., C.P.A.; 1702 Barnett National Bank Building
 BROOKS, JACK EUGENE, C.P.A.; c/o Haskins & Sells, 1825 Barnett National Bank Building

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- BROWN, RONALD JAMES, C.P.A.; 4751 San Juan Avenue
- BURKE, J. W., C.P.A.; 1308 Barnett National Bank Building
- BURKE, JAMES W., C.P.A.; 1308 Barnett National Bank Building
- CAGLE, WILLIAM EDWIN, C.P.A.; P. O. Box 5514
- CARLISLE, ROBERT T., C.P.A.; Independent Life Building
- CARLSON, RUGGLES BUDD, C.P.A.; P. O. Box 1079
- CARTER, ARTHUR H., C.P.A.; 1825 Barnett National Bank Building
- CARTER, WILLIAM H., JR., C.P.A.; P. O. Box 23
- CATHERWOOD, SAMUEL C. III, C.P.A.; 1800 Atlantic Boulevard
- COLE, FRED E., C.P.A.; c/o Jacksonville Paper Company, 808 W. Bay Street
- CROWN, JOHN SAM, C.P.A.; c/o Lynch-Davidson Motors, Inc., Hogan & Union Streets
- CURTIS, OMER G., C.P.A.; 16 Arnot Building, Jacksonville Beach, Florida
- DALEY, WILLIAM A., C.P.A.; 436 West 70th Street
- DANDELAKE, GEORGE W., C.P.A.; 1919 Farragut Place
- DANESE, JOHN BISHOP, C.P.A.; 3698 St. Johns Avenue, Apartment 2
- DAVIS, AARON, C.P.A.; 1715 Lynch Building
- DAVIS, JEWELL A., C.P.A.; Suite 310, Seminole Building, 122 West Forsyth Street
- DePUY, RICHARD A., C.P.A., 2099 Park Street
- DISMORE, GEORGE B., P.A.; 1350 E. Adams Street
- DUNCAN, E. ALEXANDER, P.A.; 131 E. Bay Street
- EDWARDS, CHARLES H., C.P.A.; 802 Barnett National Bank Building
- EVARTS, HARRY W., C.P.A.; 411 Baptist Building, 1230 Hendricks Ave.
- FINK, MALVERN B., C.P.A.; 621 Florida Title Building
- FISHER, P. W., C.P.A.; Suite 1000, 118 West Adams Street
- FORNEY, WELBORNE JOHNSON, C.P.A.; 908 Florida Title Building
- FOYE, ARTHUR B., P.A.; 1825 Barnett National Bank Building
- FREEMAN, WILBUR SUMMERFIELD, C.P.A.; 3659 Holly Grove Avenue
- FRUIN, STEPHEN JOHN, C.P.A.; 6335 Bay Ridge Road
- FRYER, BYRD C., JR., C.P.A.; 1393 Pinegrove Court
- FULLER, ALBERT EDWIN, C.P.A.; 1825 Barnett National Bank Building
- GOODRICH, CHARLES H., C.P.A.; 2223 Oak Street
- GORDON, RICHARD WESLEY, C.P.A.; Suite 1000, 118 West Adams Street
- GRIFFIN, JAMES R., C.P.A.; 30 West 5th Street
- HARMS, JULIUS A., JR., C.P.A.; 118 West Adams Street
- HARRISON, JAMES O., JR., C.P.A.; 1702 Barnett National Bank Building
- HERNDON, WINFRED L., JR., C.P.A.; Lynch Building, P. O. Box 5213
- HILL, GORDON M., C.P.A.; 1825 Barnett National Bank Building
- HOFFENBERG, BENNIE M., C.P.A.; 730 Lynch Building
- HOFFMAN, LESLIE J., C.P.A.; 1825 Barnett National Bank Building
- HOWARD, HARLEY, C.P.A.; 802 Barnett National Bank Building
- ICENHOUR, JOHN E., C.P.A.; 614 Florida Title Building, P. O. Box 1044
- JAFFE, LAWRENCE LEONARD, C.P.A.; c/o Rieders, Fink and Company, 621 Florida Title Building
- JAMES, BENJAMIN E., C.P.A.; Suite 1104 Lynch Building, 11 East Forsyth Street
- JOHNSON, CHARLES W., JR., C.P.A.; 2099 Park Street
- JOHNSON, MILO M., C.P.A.; Suite 1104 Lynch Building, 11 East Forsyth Street
- JOHNSON, RICHARD P., C.P.A.; 4221 DeMedici Avenue
- JORDAN, JOSIAH M., C.P.A.; 1906 Atlantic Boulevard
- KANTOR, ERWIN P., C.P.A.; 45 Buckman Building
- KAPLAN, BERTRAM H., C.P.A.; 621 Florida Title Building
- KASTENS, WILLIAM F., C.P.A.; 4844 Rochdale Road
- KLUTTZ, OREN E., C.P.A.; 1916 N. First Street
- KRAFT, PATRICK E., C.P.A.; c/o Universal Marion Corporation, 602 Florida Theatre Building
- LUCAS, JACK WELDON, C.P.A.; 1800 Atlantic Boulevard

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- MACWILLIAMS, ROBERT E., C.P.A.; 1821 San Marco Boulevard
 MAGEE, LEWIS E., C.P.A.; Suite 1104 Lynch Building, 11 East Forsyth Street
 MASSEY, WILLIAM T., C.P.A.; 1746 East Adams Street
 MASTERS, AMBROSE B., JR., C.P.A.; Suite 1000, 118 W. Adams Street
 MATTHEWS, ASHBY LEO, JR., C.P.A.; 306 First Federal Savings Building
 MEEK, EMORY L., C.P.A.; 1617 Atlantic Boulevard
 MEEK, JOHN HUNTER, JR., C.P.A.; 1617 Atlantic Boulevard
 MILAM, RALPH L., C.P.A.; 1920 Hendricks Avenue
 MILLIGAN, CLAUDE K., C.P.A.; 1308 Barnett National Bank Building
 MILLIGAN, GEORGE L., C.P.A.; 1308 Barnett National Bank Building
 MITCHELL, FRITZ K., C.P.A.; 1308 Barnett National Bank Building
 MIZRAHI, JOSEPH M., C.P.A.; 119 West Adams Street
 MORRIS, BRYON, C.P.A.; 921 Florida Title Building
 MULLANEY, JAMES, C.P.A.; 602 Florida Theatre Building
 McCLURE, GEORGE C., C.P.A.; Suite 1104 Lynch Building, 11 East Forsyth Street
 McLEOD, GLENN, C.P.A.; 2443 But-tonwood Drive
 McMATH, ERNEST LAMAR, C.P.A.; 2510 Cesery Boulevard
 McNEIL, JOHN H., C.P.A.; 2604 Malinda Boulevard
 NIXON, FRANCIS C., C.P.A.; Suite 310, Seminole Building, 122 West Forsyth Street
 NOLAN, JACK C., C.P.A.; 1011 Independent Life Building
 OOSTERHOUDT, ALLEN CAR-MICHAEL, C.P.A.; 1008 Barnett National Bank Building
 OOSTERHOUDT, O. J., C.P.A.; 1008 Barnett National Bank Building
 PALKO, BERNARD EDWARD, C.P.A.; 1608 Prudential Building
 PATRICK, DANIEL L., JR., C.P.A.; 737 Park Street
 PERMENTER, MARION MITCH-ELL, C.P.A.; 2223 Oak Street
 PRESSER, EDWIN, C.P.A.; 4211 Kings Court
 PREVATT, HASKEL L., JR., C.P.A.; 6840 Howalt Drive
 PROCTOR, JAMES GIFFEN, C.P.A.; 6763 Laurina Place
 RALSTON, ROBERT E., C.P.A.; Suite 1000, 118 West Adams Street
 REAMY, ROBERT L., C.P.A.; 1825 Barnett National Bank Building
 REYNOLDS, DONALD A., C.P.A.; 411 Baptist Building, 1230 Hendricks Avenue
 RICHARDSON, JIMTOM, C. P. A.; P. O. Box 5514
 RIEDERS, ROBERT M., C.P.A.; 621 Florida Title Building
 RIVERS, JOSEPH F., II, C.P.A.; 1308 Barnett National Bank Building
 ROSENKRANZ, STANLEY WIL-LIAM, C.P.A.; 1776 Embassy Drive
 RYAN, JOHN F., C.P.A.; P. O. Box 1231
 RYAN, WILLIAM B., C.P.A.; Inde-pendent Life Building
 SACK, ELY J., C.P.A.; 716 Florida Title Building
 SADLER, THOMAS J., JR., C.P.A.; c/o Johnson and Company, 2099 Park Street
 ST. JOHN, NEWTON D., C.P.A.; 118 E. Bay Street, Room 306
 SCARBOROUGH, OVID P., JR., C.P.A.; Internal Revenue Service, 400 Building
 SCHUELE, PHILIP J., C.P.A.; 1825 Barnett National Bank Building
 SHEALY, ARTHUR L., JR., C.P.A.; 802 Barnett National Bank Building
 SHELTON, JOHN WINSTON, C.P.A.; Suite 1000, 118 West Adams Street
 SHELTON, WOODROW W., C.P.A.; Suite 310, Seminole Building
 SHORSTEIN, JACK FRANKLIN, C.P.A.; 1607 Lynch Building
 SILVER, JACK, C.P.A.; 1715 Lynch Building
 SMITH, HAROLD W., C.P.A.; 1734 Mayview Road
 SMITH, PLATT T., C.P.A.; Suite 1104 Lynch Building, 11 East Forsyth Street
 SMITH, RALPH Y., C.P.A.; 1011 In-dependent Life Building
 SMITH, STEPHEN C., C.P.A.; 4416 Herschel Street
 SMOAK, PAUL R., C.P.A.; 310 Sem-inole Building, 122 West Forsyth Street

SNELLING, GEORGE A., C.P.A.; 310
Seminole Building, Forsyth Street
SPAULDING, ROY J., C.P.A.; 5309
Marlene Avenue
STEGER, HENRY H., C.P.A.; 1308
Barnett National Bank Building, P. O.
Box 1079

STEWART, RICHARD H., C.P.A.;
735 Kasimir Drive

TAYLOR, NEIL C., C.P.A.; Suite 517
Lynch Building

TYSON, HIRAM LYNTON, C.P.A.;
1617 Atlantic Boulevard

URBAN, O. RICHARD, C.P.A.; 1008
Barnett Bank Building

VARNEDOE, IRA J., C.P.A.; 2223
Oak Street

VERRI, JANELL F., C.P.A.; 3688 St.
Johns Avenue, Apartment 4

WARD, CHARLES H., C.P.A.; 1345
Cesery Boulevard

WARD, J. T., C.P.A.; Suite 1000, 118
West Adams Street

WETHERINGTON, CARLTON A.,
C.P.A.; 718 Florida Title Building

WILSON, R. ERDMAN, JR., C.P.A.;
Suite 1000, 118 West Adams Street

WINTERBURN, JACK R., C.P.A.;
2113 Hendricks Avenue

WISBY, RICHARD LEE, C.P.A.;
Suite 1000, 118 West Adams Street

WOMACK, MORA D., C.P.A.; 2099
Park Street

WOODWARD, CHARLES E., C.P.A.;
Room 310, 122 West Forsyth Street

WOOLFE, WALTER L., C.P.A.;
Route 6, Box 257

WRIGHT, CARROLL DELOS, JR.,
C.P.A.; Hall and Fisher, Suite 1000,
118 West Adams Street

WRIGHT, THOMAS C., C.P.A.; 310
Seminole Building, 122 West Forsyth
Street

KEY WEST

KEMP, ORVIS M., C.P.A.; P. O. Box
309

PRIDE, ENOS P., JR., C.P.A.; Stock
Island

RAMSEY, ERNEST A., C.P.A.; P. O.
Box 1151

LAKE CITY

ABRAHAMSEN, RALPH, C. P. A.;
Darby, Darby, Odom & Co., Peoples
Hardware Building

ODOM, DRAGON B., C.P.A.; P. O.
Box 507

LAKELAND

BORDE, GEORGE H., JR., C.P.A.;
122 S. Kentucky Avenue

ELSBERRY, WILLARD R., C.P.A.;
3123 Buckingham Avenue, P. O. Box
341

EVANS, ROBERT P., C.P.A.; P. O.
Box 1257

HAMILTON, ROY W., C.P.A.; 122
S. Kentucky Avenue

HIATT, RICHARD P., C.P.A.; P. O.
Box 991

OTTINGER, GUY EMEREL, C.P.A.;
c/o R. P. Evans, 211½ S. Tennessee
Avenue

TRIPP, CARL G., C.P.A.; Arcade
Building

TURNER, JOHN AMOS, C.P.A.; 601
Hawthorne Trail

WILKINS, M. L., C.P.A.; 106½ E.
Main Street

LAKE WALES

BUNTING, NORMAN H., C.P.A.;
230-36 E. Tillman Avenue

INGLEY, HERBERT A., JR., C.P.A.;
230-36 E. Tillman Avenue

THOMAS, HAROLD L., C.P.A.; 230-
236 East Tillman Avenue

LAKE WORTH

LIST, JOEL, C.P.A.; 200 Lake Avenue

LEESBURG

FAHS, JOHN L., C.P.A.; 11-16 Stoer
Building

HENRICHS, EARL L., C.P.A.; 11-16
Stoer Building

LEACH, G. BLAND, C.P.A.; 11-16
Stoer Building, P. O. Box 414

MAITLAND

PACE, MURL E., P.A.; Maitland
Plaza

MARATHON SHORES

FAISON, STUART M., C.P.A.; P. O.
Box 130

SENNING, MAUDE (MRS.) C.P.A.;
P. O. Box 506

GREATER MIAMI

ABESS, LEONARD L., C.P.A.; Indus-
trial National Bank Building, 25 West
Flagler Street

ABRAMSON, SEYMOUR H., C.P.A.;
3465 S.W. 27th Street

ADCOCK, HARRIS LAMAR, C.P.A.;
5471 W. Sixth Avenue, Hialeah, Fla.

- ADELMAN, HELEN W. (MRS.), C.P.A.; 1701 duPont Building
- AISSSEN, NORMAN, C.P.A.; 6760 S.W. 7th Street
- ALFORD, WILLIAM WILCOX, C.P.A.; 1205 First National Bank Building
- ALLEN, ERWIN, C.P.A.; Dade Federal Savings and Loan Association of Miami, 101 East Flagler Street
- ALLINA, FRANZ, C.P.A.; 407 Lincoln Road, Miami Beach
- ALTEMUS, ROBERT M., C.P.A.; 301 Industrial National Bank Building, 25 West Flagler Street
- A MOROSO, ALBERT FRANK, C.P.A.; 2130 N.E. 191st Drive, North Miami
- ANDERSON, ALBERT U., C.P.A.; 2410 San Domingo, Coral Gables
- ANTLEY, RALPH DAVID, C.P.A.; 8940 S.W. 197th Street
- ARNER, W. W., C.P.A.; 1205 First National Bank Building
- ARONOW, LOUIS, C.P.A.; 1674 Meridian Avenue, Suite 309, Miami Beach
- ASH, WILLIAM, C.P.A.; 1150 S.W. First Street
- ASHMAN, EDWARD D., C.P.A.; 8431 N.W. 12th Avenue
- AUGUST, LESLIE J., C.P.A.; 506 Biscayne Building
- AYERS, CLARENCE R., C.P.A.; Washington National Bank Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida
- BAKERMAN, ROBERT, C.P.A.; 8101 Biscayne Boulevard
- BAMBERG, HAROLD S., C.P.A.; 1713 Congress Building
- BARRS, R. GRADY, C.P.A.; Industrial National Bank Building, 25 West Flagler Street
- BARRY, JOHN J., C.P.A.; 401 Coral Way, Suite 406, Coral Gables, Florida
- BEAME, MILTON, C.P.A.; 2200 West Flagler Street
- BEARDEN, RALPH H., JR., C.P.A.; 650 S.W. 12th Avenue
- BECKER, ROBERT A., C.P.A.; c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- BECKER, W. CHARLES, C.P.A.; 3061 N.W. 7th Street
- BEDELL, MRS. MARY R., C.P.A.; 365 N.E. 160th Street, North Miami Beach, Florida
- BEER, ALBERT J., C.P.A.; 612 Ainsley Building
- BEHAR, MILTON, C.P.A.; 407 Lincoln Road, Miami Beach, Florida
- BEHREN, RICHARD I., C.P.A.; 2962 Coral Way, Miami
- BENJAMIN, EDWARD G., C.P.A.; First National Bank Building, Miami Beach, Florida
- BENJAMIN, EDWARD W., C.P.A.; P. O. Box 560, Miami Beach, Florida
- BERMAN, DAVID M., C.P.A.; 1201 Congress Building
- BERNSTEIN, BARNEY, C.P.A.; 141 N.E. Third Avenue
- BIGMAN, IRA IRWIN, C.P.A.; 9445 S.W. 53rd Street
- BLACKER, ROBERT M., C.P.A.; c/o Pentland, Purvis, Keller & Company, 1701 duPont Building
- BLAKE, ALFRED H., C.P.A.; 3815 S.W. 59th Avenue
- BLANTON, EDWARD ALDEN, C.P.A.; 1230 Ingraham Building
- BLITT, ISADORE IRA, C.P.A.; 529 West Flagler Street, Suite 205
- BLIZARD, RAYMOND H., C.P.A.; 3814 N.W. 1st Avenue
- BLOOM, IRVING J., C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street
- BLUMENTHAL, MARTIN S., C.P.A.; 6721 N.W. 36th Avenue
- BLUMIN, HARRY, C.P.A.; 407 Lincoln Road, Miami Beach, Florida
- BLUMIN, J. STANLEY, C.P.A.; 407 Lincoln Road, Miami Beach
- BOLGER, JAMES L., C.P.A.; 503 Pan American Bank Building
- BOND, WILLIAM, C.P.A.; Washington National Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida
- BORENSTEIN, BEN, C.P.A.; 940 N.E. 176th Street, North Miami Beach
- BOYLE, EDWARD P., C.P.A.; P. O. Box 1279, Coral Gables, Florida
- BRAMSON, EDWARD, C.P.A.; 704 Biscayne Building
- BRATERMAN, MARTIN, C.P.A.; 300 N.E. 59th Street
- BRAVERMAN, LEO, C.P.A.; 8467 S.W. 24th Street
- BRESLOW, MAX S., C.P.A.; Room 201, 337 Lincoln Road, Miami Beach
- BRETHOLTZ, CHARLES H., C.P.A.; 1200 S.W. First Street

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- BROMBERG, PAUL D., C.P.A.; 1674 Meridian Avenue, Suite 309, Miami Beach
- BROOKMYER, SEYMOUR, C.P.A.; Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- BROWN, BERT SAMUEL, C.P.A.; c/o Citizens Federal Savings and Loan Association, 400 Hialeah Drive, Hialeah
- BROWN, JOEL G., C.P.A.; P. O. Box 736, Riverside Station
- BROWN, J. JOEL, C.P.A.; 37 N.E. First Avenue - 4th Floor
- BRUCE, ROBERT B., C.P.A.; P. O. Box 7507
- BUCHWALD, HERBERT, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- BUDOWSKY, BENJAMIN, C.P.A.; 19420 N.E. 19th Court, North Miami Beach
- BULLOCK, CLAYTON L., C.P.A.; 1701 duPont Building
- BURDIN, JAMES WILLIAM, C.P.A.; 101 S.E. Second Avenue
- BURG, HERBERT L., C.P.A.; 215 International City Building, Miami Springs, Florida
- BURT, LEONARD A., C.P.A.; 1350 Flamingo Way, Hialeah, Florida
- BURKHART, GERALD PETZSCH, C.P.A.; 8930 N.W. 34th Avenue, Road
- CALLAHAN, WILLIAM JACKSON, C.P.A.; 1215 duPont Building
- CARLSON, MARSHALL F., C.P.A.; 1210 Ainsley Building
- CARSON, NATHAN, C.P.A.; c/o Alterman Transport Lines, Inc., P. O. Box 42065
- CASSELHOFF, JESSE, C.P.A.; 407 Lincoln Road, Miami Beach
- CHAIKEN, DONALD, C.P.A.; 1542 duPont Building
- CHALMERS, CHERUB, C.P.A.; 12925 N.W. Second Avenue
- CHERKAS, BYRON S., C.P.A.; 1900 S.W. Third Avenue
- CHESTER, ALVIN M., C.P.A.; 1011 S.W. 8th Avenue
- COBAUGH, EUGENE H., C.P.A.; 1701 duPont Building
- CODD, R. TRENT, C.P.A.; 1005 Kane Concourse, Bay Harbour Islands, Miami Beach, Florida
- COHEN, HERBERT JAY, C.P.A.; 7930 S.W. 21st Street
- COHEN, MORRIS, C.P.A.; 835 N.E. 179th Terrace, North Miami Beach
- COHEN, MURRAY G., C.P.A.; 154 Almeria Avenue, Coral Gables
- COHN, STANLEY D., C.P.A.; 123 N.W. 12th Avenue
- COHRON, CLAUDE ISAAC, C.P.A.; 60 N.W. 6th Street
- COLEMAN, MAXWELL L., C.P.A.; 900 S.E. Miami Avenue, Road
- COLLIER, MARY E. (MRS.), C.P.A.; 61 N.E. 86th Street
- COLTUN, HERBERT H., C.P.A.; 1699 N.E. 123rd Street, North Miami, Florida
- CONROY, JOHN F., C.P.A.; 269 Giralda Avenue, Coral Gables
- COOK, ELMER W., C.P.A.; 314 Plaza Building
- COONEY, JOHN W., C.P.A.; 1205 First National Bank Building
- COOPERMAN, MONROE L., C.P.A.; 20 S.E. Third Avenue
- CROSS, J. ALAN, JR., C.P.A.; 1702 Ponce de Leon Boulevard, Coral Gables
- CULBERTSON, WILLIAM WIRT, C.P.A.; 1403 Court House
- DALY, JOHN P., C.P.A.; 1111 duPont Building
- DAVIDSON, BERNARD B., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- DAVIDSON, WALTER P., C.P.A.; 1701 duPont Building
- DAVIS, BRUCE L., JR., C.P.A.; P. O. Box 3007
- DAVIS, HARRY L., C.P.A.; 19 West Flagler Street, 704 Biscayne Building
- DAVIS, R. WARREN, C.P.A.; 1150 S.W. First Street
- DAY, THOMAS BUCK, C.P.A.; P. O. Box 3236
- DEMOS, JAMES P., C.P.A.; 145 N.E. 127th Street
- DEMRO, CONRAD GEORGE, JR., C.P.A.; 1701 duPont Building
- deNARAY, IVAN L., C.P.A.; Horwath & Horwath, 1225 duPont Building.
- DESSAINT, LOUIS M., C.P.A.; 540 Ingraham Building
- DICK, BARRY JAY, C.P.A.; 1122 duPont Building
- DILNER, PHILIP W., C.P.A.; 517 duPont Plaza Center

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- DIXON, ORVILLE W., C.P.A.; 967 W. Flagler Street
- DORAN, WILLIAM J., C.P.A.; Room 1222 First National Bank Building
- DOREY, JACK R., C.P.A.; 1531 N.W. 15th Street Road
- DUDLEY, MYLES F., C.P.A.; 308 Hall Building, 150 S.E. Second Street
- DURLAND, H. PRESTON, C.P.A.; 2173 S.W. 6th Street
- EBER, VICTOR I., C.P.A.; 1750 S.W. Third Avenue
- EDWARDS, VIVIAN, C.P.A.; 311 Camilo Avenue, Coral Gables 34, Florida
- EHRENBERG, MURRAY B., C.P.A.; c/o P. W. Dilner & Company, 517 duPont Plaza Center
- EILEN, DOROTHY (MISS), C.P.A.; 1526 Meridian Avenue, Miami Beach, Florida
- ELL, LEON JACK, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- ELLIS, WILLIAM R., C.P.A.; 1210 Ainsley Building
- EMANUEL, DAVID EDWARD, C.P.A.; 228 N.E. 2nd Avenue
- EPPERSON, CLYDE A., C.P.A.; 844 Ingraham Building
- ERB, EUGENE T., C.P.A.; First Federal Savings Building, 8340 N.E. 2nd Avenue
- ERSTLING, MORTON, C.P.A.; 415 Seybold Building
- ERWIN, CHESTER D., C.P.A.; 6606 S.W. 65th Terrace
- ESAN, ABRAHAM E., C.P.A.; 1351 Euclid Avenue, Miami Beach, Florida
- FABER, RUSSELL C., C.P.A.; 1361 Coral Way
- FAY, GILBERT, C.P.A.; 550 Brickell Avenue
- FAY, JACK, C.P.A.; 18830 N.W. 42nd Avenue, Opa Locka
- FELD, JOSEPH, C.P.A.; 111 S.W. 24th Road
- FELD, MAX P., C.P.A.; 914 Ainsley Building
- FERN, RONALD N., C.P.A.; 2 N.W. 54th Street
- FEUER, LESTER, C.P.A.; 1 Lincoln Road, Miami Beach, Florida
- FIELD, W. H., P.A.; P. O. Box 287, Miami Springs, Florida
- FINE, LOUIS, C.P.A.; Professional Building of Perrine
- FINKELSTEIN, ALFRED, C.P.A.; 1790 S.W. 22nd Street, Coral Way
- FISHER, CHARLES B., C.P.A.; 503 Pan American Bank Building
- FORER, HENRY D., C.P.A.; 1701 duPont Building
- FORMAN, JOSEPH J., C.P.A.; 751 Meridian Avenue, Miami Beach
- FOX, ARTHUR E., C.P.A.; 245 S.E. First Street
- FRANCE, CHARLES ELDRIDGE, C.P.A.; P. O. Box 762, South Miami
- FRANCO, MICHAEL, C.P.A.; Industrial National Bank Building, 25 West Flagler Street
- FREDEL, LESTER, C.P.A.; P. O. Box 3980
- FRENCH, HANS H., C.P.A.; 218 Alcazar, Coral Gables 34, Florida
- FRIEDLANDER, NORRIS L., C.P.A.; 1245 N.E. 127th Street, North Miami
- FRIEDLAND, NORRIS L., C.P.A.; 17070 Collins Avenue, Miami Beach
- FURMAN, M. G., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- FURMAN, RICHARD IRWIN, C.P.A.; Suite 709-710 Dade Federal Building, 101 East Flagler Street
- GANDY, CHARLES ROBERT, C.P.A.; 700 Ingraham Building
- GARDINER, IRVING, C.P.A.; 945 S.W. 3rd Avenue
- GEAKE, JOHN D., C.P.A.; 16831 N.E. 8th Avenue, North Miami Beach
- GENTRY, ELBERT C., III, C.P.A.; 700 Ingraham Building
- GERBERICH, HAROLD R., C.P.A.; 9 Pine Vista Drive, Largo
- GERSON, GARY R., C.P.A.; 6990 Indian Creek Drive, Miami Beach
- GETZLER, JOSEPH WARREN, C.P.A.; 17111 N.W. 12th Avenue
- GILES, GORDON LEE FRANCIS, C.P.A.; 18520 N.W. 18th Avenue, Opa Locka
- GILLMAN, LOUIS, C.P.A.; 1224 Ingraham Building
- GIVEN, ALEXANDER F., P.A.; 319 N.E. 2nd Avenue
- GLUICK, LEWIS, C.P.A.; 946 S.W. 4th Street
- GOLDSTEIN, BENJAMIN B., C.P.A.; 1542 duPont Building
- GOLDSTEIN, IRVIN M., C.P.A.; 3840 W. Flagler Street
- GOLDSTEIN, STANLEY B., C.P.A.; 1150 S.W. First Street
- GOODKIN, MORRIS, C.P.A.; 927 Lincoln Road, Miami Beach

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- GOODMAN, BERNARD, C.P.A.; 407 Lincoln Road, Miami Beach, Florida
- GOODMAN, RICHARD IRWIN, C.P.A.; 1504 duPont Building
- GOODWIN, HARRY J., C.P.A.; 135 W. 60th Street, Hialeah, Florida
- GORDON, DAVID M., C.P.A.; 1401 S.W. First Street
- GORDON, RALPH, C.P.A.; 407 Lincoln Road, Miami Beach
- GOTTLIEB, IRVING J., C.P.A.; 712 Ainsley Building
- GRACE, RICHARD COLTER, C.P.A.; Morris-Grace Building, 328 Minorca Avenue, P. O. Box 34-1279, Coral Gables 34
- GRAHAM, GEORGE GRIFFITH, C.P.A.; 840 Ingraham Building
- GRAND, LEONARD, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- GREEN, NORMAN L., C.P.A.; 5706 Bird Road, South Miami, Florida
- GRIFFITH, T. T., C.P.A.; 6404 N.E. 5th Avenue
- GRODEN, ALFRED, C.P.A.; 1122 duPont Building
- GROH, JAMES E., C.P.A.; c/o Ring, Mahony & Arner, 1205 First National Bank Building
- GROH, JOHN HAMILTON, C.P.A.; c/o Ernst & Ernst, 700 Ingraham Building
- GROSS, GILBERT, C.P.A.; 1612 Congress Building
- GROSS, ELMER W., C.P.A.; 3120 Lucaya Street
- GRUNDWERG, MOSES J., C.P.A.; 301 Ainsley Building
- GUSTAFSON, GORDON C., C.P.A.; 919 South Miami Avenue
- GUTTENMACHER, DAVID, C.P.A.; 1759 S.W. 3rd Avenue
- HALL, DAVID W., C.P.A.; P. O. Box 350
- HANTMAN, ARNOLD, C.P.A.; 1702 Congress Building
- HARRINGTON, ALFRED D., C.P.A.; 2293 S.W. 17th Terrace
- HARTMANN, MORTEN F., C.P.A.; 602 Seybold Building
- HASENCAMP, JAMES ROBB, C.P.A.; 2012 Ponce deLeon Boulevard, Coral Gables, Florida
- HATFIELD, MILTON HARMON, C.P.A.; 1205 First National Bank Building
- HECK, JAMES M., C.P.A.; 2012 Ponce deLeon Boulevard, Coral Gables, Florida
- HEMMINGS, ARTHUR I., C.P.A.; 1205 First National Bank Building
- HERRIS, IRVING, C.P.A.; 209 Pan American Bank Building
- HERTZ, ARTHUR H., C.P.A.; 2330 Coral Way, Apartment 30
- HERTZOFF, CHARLES, C. P. A.; Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
- HERZOG, WILLIAM, C.P.A.; 422 N.W. 27th Avenue
- HINTON, HARRY L., C.P.A.; 6135 Sunset Drive
- HIPSMAN, DAVID BERNARD, C.P.A.; 801 Ainsley Building
- HIRSCH, GEORGE W., C.P.A.; Suite 210, 311 Lincoln Road, Miami Beach
- HODGES, KENNETH T., C. P. A.; 7001 S.W. 66th Street, South Miami 43, Florida
- HOGAN, CLIFFORD S., C.P.A.; 6470 S.W. 83rd Street
- HOLLY, EDWARD A., C.P.A.; 1510 S.W. Third Avenue
- HOLTZ, LAURIE, S., C.P.A.; 861 S. Shore Drive, Miami Beach, Florida
- HORN, HAROLD, C.P.A.; 1935 S.W. 13th Street
- HOROWITZ, EDWIN M. — 3830 W. Flagler Street
- HORTON, CHARLES R., C.P.A.; 4525 Ponce deLeon Boulevard, Coral Gables, Florida
- HORWATH, ERNEST B., P.A.; Horwath & Horwath, 1225 duPont Building
- HORWICH, RICHARD J., C.P.A.; 1504 duPont Building
- HOSKEN, ROBERT H., C.P.A.; 315 Alhambra Circle, Coral Gables
- HOWARD, PAUL WILLIAM, C.P.A.; 12361-144th Street, North, Largo
- HUGHES, JOHN B., C.P.A.; 1205 First National Bank
- HUGHES, JOHN VINCENT, C.P.A.; 1005 Kane Concourse, Miami Beach, Florida
- HUMPHRIES, STANLEY C., C.P.A.; 2501 N.W. 75th Street
- HURWITZ, ELLI, C.P.A.; 1008 Langford Building, 121 S.E. 1st Street
- HUSTON, TOM, JR., C.P.A.; 3300 Ponce de Leon Boulevard, Coral Gables

- JACKSON, JEROME B., C.P.A.; 3840 West Flagler Street
- JAFFE, RICHARD E., C.P.A.; 20111 Gulfstream Road
- JOHNSON, AMOS, JR., C.P.A.; 2200 S.W. 80th Court
- JOHNSON, E. NOLAN, C.P.A.; 1701 duPont Building
- JORDON, CHARLES E., C.P.A.; 13840 Old Cutler Road
- JUREIT, WILLIAM F., C.P.A.; Washington National Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida
- KAHN, MYRON ROBERT, C.P.A.; 4332 West Flagler Street, Apartment 2
- KAIGHN, RICHARD W., C.P.A.; 801 Ainsley Building
- KANNER, LEWIS MITCHELL, C.P.A.; 3500 S.W. 28th Street
- KANTZLER, MORRIS H., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- KARO, WILLIAM H., C.P.A.; Internal Revenue Service, 314 Plaza Building, 245 S.E. First Street
- KASOFF, LOUIS, C.P.A.; 161 Aragon Avenue, Coral Gables, Florida
- KAST, MILTON B., C.P.A.; 1101 Biscayne Building
- KAUFMAN, JAMES R., C.P.A.; 1820 S.W. 3rd Avenue
- KELLER, JAMES I., JR., C.P.A.; 1701-17 duPont Building
- KINARD, KENNETH R., C.P.A.; 7801 S.W. 96th Street
- KINDELAN, JAMES W., C.P.A.; 1205 First National Bank Building
- KING, DONALD F., C.P.A., 3601 N.W. 54th Street
- KINNEAR, CHARLES STEPHEN, C.P.A.; 700 Malaga Avenue, Coral Gables, Florida
- KLEIN, SIDNEY L., C.P.A.; 5700 N.E. 4th Court
- KLINE, DAVID L., C.P.A.; 400 Hialeah Drive, Hialeah
- KNEAPLER, WILLIAM, C.P.A., 511 First National Bank Building
- KOSSTRIN, IRA WENDER, C.P.A.; 747 West Avenue, Miami Beach, Florida
- KOHN, STEWART L., C.P.A.; Suite 210, 311 Lincoln Road, Miami Beach
- KREEGER, THOMAS BRADDOCK, JR., C.P.A.; Ernst & Ernst, 700 Ingraham Building, 25 S.E. 2nd Avenue
- KROSSKOVE, ALLAN, C.P.A.; 5300 Orduna Drive, Coral Gables
- KRUTMAN, ABRAHAM MORRIS, C.P.A.; 245 S.E. First Street
- KURTZ, JOSEPH M., C.P.A.; 1215 duPont Building
- LANDIS, LEO, C.P.A.; 1820 S.W. 3rd Avenue
- LANE, ROBERT M., C.P.A.; 1701 duPont Building
- LASALLE, ATHOS L., C.P.A.; 27 Southwest 7th Avenue
- LAURETZ, MORRIS W., C.P.A.; 3201 S.W. 19th Terrace
- LAWRENCE, ROBERT E., C.P.A.; 1910 Congress Building
- LEADER, JERRY, C.P.A.; 1873 N.E. 163rd Street, North Miami Beach, Florida
- LEARNER, HOWARD, C.P.A.; 612 Ainsley Building
- LEAVY, YALE M., C.P.A.; 1750 S.W. Third Avenue
- LEFCOURT, SIDNEY, C.P.A.; 1150 S.W. 1st Street
- LEITER, ALLAN A., C.P.A.; 1770 S.W. 24th Avenue
- LEONARD, GEORGE B., C.P.A.; 1150 S.W. 1st Street
- LEVENSON, MAURICE E., C.P.A.; 17070 Collins Avenue, Miami Beach
- LEVINE, HENRY, C.P.A.; 1625 duPont Building
- LEVINE, SAUL S., C.P.A.; 123 N.W. 12th Avenue
- LEVINSON, LESLIE HAROLD, C.P.A.; 1122 duPont Building
- LEVITCH, STANLEY B., C.P.A.; 1150 S.W. First Street
- LEVITT, BARNET, C.P.A.; 1401 S.W. 1st Street
- LIEHR, ALLEN F. J., C.P.A.; 320 N.E. 129th Street, North Miami, Fla.
- LINN, JAY HOWARD, C.P.A.; c/o Sidney Wasserman & Company, 420 Lincoln Road, Miami Beach, Florida
- LIPSITZ, WILLIAM, C.P.A.; 7720 Byron Avenue, Miami Beach
- LONG, MELVIN E., C.P.A.; 967 West Flagler Street
- LOTHARIUS, RICHARD D., C.P.A.; 9298 S.W. 166th Street
- LOTTERMAN, LOUIS, C.P.A.; 844 Biscayne Boulevard
- LYNCH, THOMAS P., C.P.A., 308-309 Hall Building, 150 S.E. 2nd Street

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- MacINNES, DONALD A. C.P.A.; 5871 N.W. 117th Street, Hialeah, Fla.
- MacTYE, WILLIAM H., C.P.A.; 1402 Dade Federal Building, 21 N.E. First Avenue
- MAHLER, ALEXANDER, C. P. A.; 1202 Congress Building
- MAHLER, JOSEPH, C.P.A.; 1202 Congress Building
- MAHONY, JOHN, C.P.A.; 1205 First National Bank Building
- MALLAH, JOSEPH, C.P.A.; 617 First National Bank Building
- MALTZ, MORTON, C.P.A.; 605 Lincoln Road, Miami Beach, Florida
- MANNING, JOHN B., C.P.A.; 828 N.E. 99th Street, Miami Shores, Fla.
- MARDER, BERNARD, C.P.A.; 1996 S.W. 1st Street
- MARSH, ROBERT WHEELER, C.P.A.; 705 Langford Building
- MATTHEWS, JOHN A., C.P.A.; 620 Metropolitan Bank Building
- MAULE, GRAYSON W., C.P.A.; 7400 N.W. 37th Avenue
- MAYERS, EUGENE, C.P.A.; 1820 S.W. 3rd Avenue
- MERMELL, MAC, C.P.A.; 1900 S.W. Third Avenue
- MESH, HOWARD ALAN, C.P.A.; 1840 S.W. 87th Place
- MESH, STANLEY D., C.P.A.; 7955 S.W. 17th Terrace
- MEYER, HARRY H., C.P.A.; 506 Sunset Road, Coral Gables, Florida
- MEYER, HENRY W., C.P.A.; 6110 S.W. 79th Street, South Miami
- MEYERS, JOSEPH M., C.P.A.; 762 Lenox Avenue, Miami Beach
- MILLER, GEORGE B., P.A.; 9060 N.E. 6th Avenue
- MILLER, GILBERT, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- MILLER, HOWARD NATHAN, C.P.A.; 650 S.W. 12th Avenue
- MILLER, MARTIN A., C.P.A.; 611 Ainsley Building, Miami
- MILLER, ROLLIN E., C.P.A.; 167 Alcazar, Coral Gables
- MISHKIN, IRVING WILLARD, C.P.A.; 8351 S.W. 35th Terrace
- MOON, JACK RALPH, C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street
- MORGAN, ROBERT M., C.P.A.; 25 W. Flagler Street
- MORRIS, CLARENCE C., C.P.A.; Morris-Grace Building, 328 Minorca Avenue, P. O. Box 34-1279, Coral Gables 34
- MORROW, SYLVESTER J., C.P.A.; 602 Seybold Building
- MOSS, GEORGE L., C.P.A.; Accounting Department, School of Business Administration, University of Miami, Coral Gables, Florida
- McCANDLISS, RALPH W., C.P.A.; 744 Ingraham Building
- McCLAIN, A. H., C.P.A.; 1530 duPont Building
- McCLAIN, ALBERT MURRAY, C.P.A.; 1530 duPont Building
- McCLASKEY, ROBERT M., C.P.A.; 422 N.W. 27th Avenue
- McCLURE, ROBERT EDWIN, C.P.A.; 9540 S.W. 44th Street
- McGEE, F. E., P.A.; P. O. Box 458, Riverside Station
- McNAMARA, JOHN D., C.P.A.; 705 Langford Building
- NEWMAN, NATHAN, C.P.A.; 407 Lincoln Road, Miami Beach, Florida
- O'DANIEL, JAMES E., C.P.A.; 700 Ingraham Building
- OLIN, BERNARD, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- OLSHEN, J. W., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- ORR, LOWELL LANE, C.P.A.; 11805 Biscayne Boulevard
- OTCHIN, JOSEPH L., C.P.A.; 1210 Ainsley Building
- OWEN, GEORGE A., C.P.A.; 1205 First National Bank Building
- OWENS, JOSEPH F., C.P.A.; 6620 S.W. 63rd Court, South Miami
- PABREY, WILLIAM J., C.P.A.; 6825 Corsica Street, Coral Gables 46
- PARKER, CHARLES PALMER, C.P.A.; 279 Greco Avenue, Coral Gables 46
- PARKER, ROBERT, C.P.A.; 1011 Langford Building
- PARRY, ARTHUR EDWARD, C.P.A.; 3840 W. Flagler Street
- PASCAL, SIDNEY SAMI, C.P.A.; 6470 S.W. 27th Street
- PATCHEN, SOL, C.P.A.; 607-609 Chamber of Commerce Building, 141 N.E. Third Avenue
- PATTERSON, FREDERICK R., C.P.A.; 4057 Malaga Avenue, Coconut Grove

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- PAUL, PHILIP, C.P.A.; 310 Biscayne Building
- PEARLMAN, MARVIN, C.P.A.; 1018 Langford Building
- PELTON, DEAN F., C.P.A.; 107 Almeria Avenue, Coral Gables 34
- PENTLAND, ROBERT, JR., C.P.A.; 1701-17 duPont Building
- PEREZ, WALDO F., C.P.A.; 77 S.W. 27th Road
- PERLESS, ROBERT NORMAN, C.P.A.; 407 Lincoln Road, Miami Beach
- PERWIN, RICHARD I., C.P.A.; 975 41st Street, Miami Beach
- PFEIFER, ARTHUR J., JR., C.P.A.; 1230 Ingraham Building
- PLAGER, RICHARD HUGH, C.P.A.; 280 N.W. 62nd Avenue
- PLOTKIN, LAWRENCE, C. P. A.; Suite 206-208, 1222 N.E. 163rd Street, North Miami Beach, Florida
- POLIN, MILTON, C.P.A.; 940 Lincoln Road, Miami Beach, Florida
- POLLAK, MELVIN, C.P.A.; 1200 S.W. 1st Street
- POMERANTZ, LEWIS, C.P.A.; 1401 S.W. 1st Street
- POSSENTI, H. RICHARD, C.P.A.; 19511 N.W. 37th Court, Carol City, Opa Locka
- POST, JOSEPH A., C.P.A.; 1820 S.W. 3rd Avenue
- PRESS, JOSEPH BAILEY, C.P.A.; 425 Plaza Building
- PRINS, RALPH K., C.P.A.; 5336 W. 9th Avenue, Hialeah, Florida
- PURVIS, HUGH F., C.P.A.; 1701-17 duPont Building
- RABEN, MURRAY, C.P.A.; 1260 N.E. 203rd Street, North Miami Beach
- RACHLIN, NORMAN S., C.P.A.; 145 Curtiss Parkway, Miami Springs, Florida
- RADLER, SAUL, C.P.A.; P. O. Box 99, North Miami, Florida
- RAPAPORT, LEONARD J., C.P.A.; 1950 S.W. 3rd Avenue
- RAPPORT, MILTON H., C.P.A.; 1510-11 Congress Building
- RAWLS, BERNARD DUPREE, C.P.A.; 1430 duPont Building
- RAWLS, FRANCIS EDWARD, C.P.A.; 1230 Ingraham Building
- RAYMOND, HERMAN C., C.P.A.; 302 Roper Building
- READY, SAMUEL L., C.P.A.; 1205 First National Bank Building
- REEVES, JOHN DEAN, C.P.A.; 25 W. Flagler Street
- REICHE, CARL A., C.P.A.; 932 Obispo Avenue, Coral Gables 34
- REINOSO, R. CRANSTOUN, C.P.A.; 1205 First National Bank Building
- RESNEK, ABRAHAM, C.P.A.; 1820 S.W. 3rd Avenue
- RIBBLER, WILLIAM, C.P.A.; 605 Lincoln Road, Miami Beach, Florida
- RICHEY, MARY LUELLA (MISS), C.P.A.; 7398 S.W. 21st Street
- RIFE, JOHN W., C.P.A.; 200 Hall Building, 150 Southeast Second Street
- RING, JOHN R., C.P.A.; 1205 First National Bank Building
- ROACH, FREDERICK E., C.P.A.; 3055 N.W. 82nd Street
- ROBERTS, CHARLES S., C.P.A.; 602 Seybold Building
- ROBINSON, ARTHUR H., C.P.A.; 1222 N.E. 163rd Street, North Miami Beach
- ROCHKIND, OSCAR, C.P.A.; 1111 Ainsley Building
- RODMAN, MAX H., C.P.A.; c/o Weber, Thompson, Lefcourt, 1256 S. W. 21st Street
- ROGERS, WALTER REGINALD, C.P.A.; P. O. Box 251, Riverside Station
- ROSEN, JERALD I., C.P.A.; Pan American Bank Building, 150 S.W. 3rd Avenue
- ROSENBAUM, IRVING, C.P.A.; c/o J. A. Post, 1820 S.W. 3rd Avenue
- ROSENBERG, MARTIN I., C.P.A.; 1935 Calais Drive, Normandy Isle, Miami Beach, Florida
- ROSENBERG, NATHAN, C.P.A.; 814 S.W. 27th Avenue
- ROSENTHAL, HERSCHEL, C.P.A.; 1122 duPont Building
- ROSS, RAYMOND A., C.P.A.; 1861 N.W. 37th Avenue
- ROSSIN, JAY HOWARD, C.P.A.; 8815 S.W. 17th Terrace
- ROTH, EDWARD S., C.P.A.; 712 Ainsley Building
- ROTH, LOUIS R., C.P.A.; 712 Ainsley Building
- ROTHCHILD, STUART, C.P.A.; 247 Security Trust Building
- RUBEN, MARSHALL, C.P.A.; 19712 N.E. 11th Court, North Miami Beach, Florida
- RUSSELL, LT. COL. CARLOS L., C.P.A.; 521 Anastasia, Coral Gables

- RUST, IRWIN C., C.P.A.; 303 Roper Building
- RYAN, MRS. ELEANOR M., C.P.A.; 2745 Ponce de Leon Boulevard, Coral Gables
- SAFER, PAUL J., C.P.A.; 5700 N.E. 4th Court
- SAMMONS, CLEM H., JR., C.P.A.; 150 S.E. 2nd Street
- SAMUELS, MARTIN, C.P.A.; P. O. Box 457, N.W. Branch
- SARAVAY, JACOB, C.P.A.; 25 W. Flagler Street
- SATHRE, FLOYD MAURICE, C.P.A.; 7943 Biscayne Boulevard
- SCARBOROUGH, CAREY ROBERTS, C.P.A.; c/o The Service Bureau Corporation, 824 S. Miami Avenue
- SCAROLA, WILLIAM J., JR., C.P.A.; 1130 N.W. 134th Street
- SCHAFER, ABRAHAM, C.P.A.; 940 Lincoln Road, Suite 216, Miami Beach, Florida
- SCHANFALD, SELWYN, C.P.A.; 1996 S.W. First Street
- SCHECHTER, JOSEPH M. JERRY, C.P.A.; c/o Harry L. Davis, 704 Biscayne Building
- SCHILD, BERTRAM, C.P.A.; 1720 S.W. 82nd Avenue
- SCHLUSSEL, HERMAN S., C.P.A.; 1875 S.W. 17th Street
- SCHNEIDER, MILTON, C.P.A.; 3100 S.W. 79th Avenue
- SCHOEDINGER, V. F., C.P.A.; 15101 N.W. 10th Court
- SCHRAM, ROBERT D., C.P.A.; 7210 Biscayne Boulevard
- SCHUYLER, W. L., C.P.A.; 1230 Ingraham Building
- SCHWARTZ, GEORGE, C.P.A.; 4111 North Miami Avenue
- SCHWARTZ, GILBERT BRUCE, C.P.A.; 247 Security Trust Building
- SCOTT, JAMES HENRY, C.P.A.; Ring, Mahony & Arner, 1205 First National Bank Building
- SEDACCA, HAROLD A., C.P.A.; One Lincoln Road Building, Miami Beach
- SEGAL, IRA H., C.P.A.; 8210 S.W. 32nd Street
- SELDEN, CHARLES B., C.P.A.; 1215 duPont Building
- SELDINE, WILLIAM M., C.P.A.; 855 N.E. 173rd Terrace, North Miami Beach, Florida
- SELDITCH, NATHAN, C.P.A.; 6241 S.W. 61st Street, South Miami, Florida
- SELIK, YOLANDE L. (MRS.), C.P.A.; 1016 Biarritz Drive, Miami Beach, Florida
- SEVERY, EVERETT W., C.P.A.; 9860 N.E. 5th Avenue, Road, Miami Shores 38
- SHABERMAN, MARVIN, C.P.A.; 2111 S.W. 11th Street
- SHARFF, DAVID D., C.P.A.; 124 Minorca Avenue, Coral Gables
- SHARMAN, VICTOR J., C.P.A.; Suite 611, 101 East Flagler Street
- SHELDON, FRED MICHAEL, C.P.A.; 5700 N.E. 4th Court
- SHENKMAN, BERNARD, C. P. A.; 123 N.W. 12th Avenue
- SHILLINGTON, HUGH B., C.P.A.; Five-Fifty Building, 550 Brickell Avenue
- SIDEN, NATHAN, C.P.A.; 5890 S.W. 100th Street
- SIGMAN, ALAN, C.P.A.; 1701 duPont Building
- SILVERMAN, GERALD, C.P.A.; 1408 Congress Building
- SIMKOWITZ, ISIDORE B., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- SIMON, GEORGE M., C.P.A.; 1150 S.W. 1st Street
- SIMON, HAROLD E., C.P.A.; 520 N.W. 195th Terrace
- SINGER, ARTHUR, C.P.A.; Number One Lincoln Road, Miami Beach 39
- SINGER, SEYMOUR D., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- SMETHURST, B. M., C.P.A.; 540 Ingraham Building
- SMILES, LOUIS, C.P.A.; c/o Harry Blumin Company, 407 Lincoln Road, Miami Beach, Florida
- SMITH, PAUL S., C.P.A.; 1235 Ingraham Building
- SOKOLOV, JERRY IRVING, C.P.A.; 1150 S.W. First Street
- SORBER, CHARLES W., C.P.A.; 602 Seybold Building
- SOUTHERN, JIM EVANS, C.P.A.; 1205 First National Bank Building
- SPEAR, SIMEON DURAND, C.P.A.; 5700 N.E. 4th Court
- STAHL, HARVEY H., C.P.A.; 1122 duPont Building
- STEIN, ABRAHAM, C.P.A.; 301 Velarde Avenue, Coral Gables, Florida
- STEIN, MARVIN, C.P.A.; 1302 Congress Building

- STEIN, MAX GEORGE, C.P.A.; 1302 Congress Building
- STEINBERG, AARON L., C.P.A.; 1230 S.W. 20th Street
- STERN, ARNOLD J., C.P.A.; 1702 Congress Building
- STERN SHEIN, LEWIS, C.P.A.; 303 Eleven Fifty Building, 1150 S.W. 1st Street
- STEWART, BASIL M., C.P.A.; 1205 First National Bank Building
- STOKES, ALBERT L. H., C.P.A.; 1820 S.W. 3rd Avenue
- STONBERG, MARVIN EUGENE, C.P.A.; 407 Lincoln Road, Miami Beach
- STONE, STANLEY LEON, C.P.A.; 1750 N.W. 132nd Street
- STRELSE, ALAN JAY, C.P.A.; 8841 S.W. 17th Street
- STUZIN, DAVID, C.P.A.; Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
- SUPERSTEIN, NORMAN, C. P. A.; 8520 Crespi Boulevard, Miami Beach
- SWEENEY, JOSEPH A., C.P.A.; Suite 611, 101 East Flagler Street
- SWICKOW, BERNARD, C. P. A.; 1701 duPont Building
- TAIT, ALLAN R., C.P.A.; 8017 N.E. 2nd Avenue
- TAIT, EDWARD B., C.P.A.; 8017 N.E. 2nd Avenue
- TEITELBAUM, GERALD, C.P.A.; 6600 N.E. 2nd Avenue
- TENENBAUM, MORRIS A., C.P.A.; 1218 N.E. 163rd Street, North Miami Beach
- TERRY, LELAND E., C.P.A.; 1632 duPont Building
- THAW, RONALD LAWRENCE, C.P.A.; 970 N.E. 139th Street, North Miami
- THOMAS, BYRON, C.P.A.; 700 Ingraham Building
- THOMAS, EDWARD Y., C.P.A.; 844 Biscayne Boulevard
- THOMAS, WILLIAM F., C.P.A.; 8445 N.E. 2nd Avenue
- THOMPSON, BETH M. (MRS.), C.P.A.; 919 South Miami Avenue
- THOMPSON, EDGAR B., C.P.A.; 1150 S.W. 1st Street
- THOMPSON, TERRENCE J., C.P.A.; 33 Building, 33 Avenue Giralda, Coral Gables
- TOMLINSON, ALLEN, III, C.P.A.; 1701-17 duPont Building
- TOONKEL, SOLOMON C., C.P.A.; 1020 N.E. 172nd Terrace, North Miami Beach, Florida
- TOPPER, JOHN W., C.P.A.; 700 Ingraham Building
- TOTH, LOUIS, P.A.; 1225 duPont Building
- TOWNSEND, JOSEPH C., C.P.A.; 1222 First National Bank Building
- TRILLING, MORTON, C.P.A.; 400 Hialeah Drive, Hialeah
- TRIVETT, VICTOR G., C.P.A.; 7130 S.W. 74th Street
- TURKEN, WALTER D., C.P.A.; 1154 93rd Street, Bay Harbor, Miami Beach
- TYLER, W. J., C.P.A.; 200 Hall Building, 150 Southeast Second Street
- TYTELL, BERNARD, C.P.A.; 307 Roper Building
- ULMER, ESTEN A., C.P.A.; 220 Catalonia Avenue, Coral Gables, Florida
- UNTERBERG, SIDNEY MAX, C.P.A.; c/o S. D. Singer, 420 Lincoln Road, Miami Beach, Florida
- VEACH, ROBERT L., C.P.A.; 2981 N.W. 54th Street
- VON FUNK, ALBERT J., JR., C.P.A.; 531 N.E. 39th Street, Apartment G
- VROON, JULIUS M., C.P.A.; 234 Biscayne Boulevard
- WAAS, MAXWELL, C.P.A.; 337 S.W. 29th Road, Miami, Florida
- WALKER, KENNETH D., C.P.A.; 1701-17 duPont Building
- WALLACE, MILTON J., C.P.A.; 3061 N.W. 7th Street
- WALLACH, HERBERT P., JR., C.P.A.; 407 Lincoln Road, Miami Beach, Florida
- WALTON, WILLIAM O., C.P.A.; 220 Catalonia Avenue, Coral Gables, Florida
- WALZ, RAY J., C.P.A.; 220 Miracle Mile, Coral Gables, Florida
- WASSERMAN, SIDNEY, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- WEATHERS, JOHN C., C.P.A.; Hall Building, 150 S.E. 2nd Street
- WEBB, J. HOWARD, C.P.A.; P. O. Box 226, South Miami, Florida
- WEBER, OTTO F., C.P.A.; 1150 S.W. 1st Street
- WEBSTER, NORMAN A., C.P.A.; 5751 S.W. 14th Street
- WECHSLER, NATHANIEL, C.P.A.; c/o Harry Blumin & Company, 407 Lincoln Road, Miami Beach, Florida

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

WEINBERG, MORRIS, W., C.P.A.; 801 Ainsley Building
 WEINER, BENJAMIN, C.P.A.; 2010 South Miami Avenue
 WEINER, IRVING J., C.P.A.; 1625 duPont Building
 WEINER, MILTON, C.P.A.; 3020 S.W. 4th Avenue
 WEINER, SAMUEL, C.P.A.; 616 Langford Building
 WEINTRAUB, BERNARD B., C.P.A.; 506 Biscayne Building
 WEISBARD, RALPH M., C.P.A.; 7516 Jewel Avenue, Miami Beach
 WEISGLASS, JACK, C.P.A.; 1996 S.W. 1st Street
 WEISS, PAUL J., C.P.A.; 1002 Metropolitan Bank Building
 WEITZMAN, SHELDON S., C.P.A.; 1460 N.W. 176th Terrace
 WEKSLER, HAROLD H., C.P.A.; 2201 S.W. 69th Court
 WELCH, GEORGE DALE, C.P.A.; 7800 S.W. 95th Street, Kendall
 WELLISCH, KURT, C.P.A.; 1408 Congress Building
 WHEELING, W. KEITH, C.P.A.; Room 218, 7210 Red Road, South Miami, Florida
 WHITE, JOHN BERNARD, C.P.A.; 445 N.W. 53rd Avenue
 WHITELOCK, WILLARD H., C.P.A.; 282 Pinecrest Drive, Miami Springs
 WHYTE, NELSON L., C.P.A.; 8445 N.E. 2nd Avenue
 WIENER, ABRAHAM B., C.P.A.; 1702 Congress Building
 WIENER, MARVIN I., C.P.A.; 1111 Ainsley Building
 WILLIAMS, DONALD K., C.P.A.; 2691 N.W. 7th Street
 WILLIAMS, ELMO H., C.P.A.; 806 Metropolitan Bank Building
 WILPON, ARNOLD F., C.P.A.; c/o Harry Blumin Company, 407 Lincoln Road, Miami Beach, Florida
 WILSON, ALLAN P., C.P.A.; 407 Lincoln Road, Miami Beach
 WINKLER, LAWRENCE MARTIN, C.P.A.; 3431 S.W. 10th Street
 WINTERS, ARTHUR LEE, C.P.A.; 1401 S.W. First Street
 WISE, DAVID RICHARD, C.P.A.; 2001 S.W. Third Avenue
 WOOD, HAYES B., C.P.A.; 206 Plaza Building

WRAY, WILLIAM E., C.P.A.; 215 International City Building, Miami Springs, Florida
 WRIGHT, WILLIAM R., C.P.A.; 1701 duPont Building
 YALMAN, MAURICE LEE, C.P.A.; c/o Harry Blumin & Company, 407 Lincoln Road, Miami Beach, Florida
 YARBOROUGH, JAMES L., JR., C.P.A.; 6135 Sunset Drive, South Miami, Florida
 ZAIAC, MANUEL, C.P.A.; 1408 Congress Building
 ZALPH, BYRON, C.P.A.; 1401 N.W. 7th Avenue
 ZIFFER, EWALD, C.P.A.; Number One Lincoln Road, Miami Beach
 ZITTRER, JOSEPH, C.P.A.; 305 N.W. 27th Avenue
 ZUKOWSKA, WILHELMINA, H. (MISS), C.P.A.; 1228 Anastasia Avenue, Apartment 2, Coral Gables 34

MILTON

DAVIS, LEO V., C.P.A.; P. O. Box 468

MULBERRY

REYNOLDS, ROBERT M., C.P.A.; P. O. Box 2626

NAPLES

CROSS, ARTHUR MYERS, C.P.A.; 542 Third Avenue North
 HACKNEY, ALFRED J., C.P.A.; 5 Beach Patio
 MOSS, JOSEPH THADDEUS, C.P.A.; P. O. Box 188

OCALA

DUGGAN, MALCOLM ROBERTS, JR., C.P.A.; 209 South Main Street
 DUNN, WALLACE, C.P.A.; 4 S. Magnolia Street, Suite 3
 FORD, GEORGE H., C.P.A.; c/o Ocala Manufacturing Ice & Packing Company
 GREENE, SAM TRAVIS, C.P.A.; 401 Robertson Building, P. O. Box 242
 HAMIC, JOHN W., C.P.A.; 1404 Rose Avenue
 McDONALD, WILLIAM H., JR., C.P.A.; 104 East King Avenue
 NORMAN, JOHN B., JR., C.P.A.; 209 South Main Street
 TURNER, LESLIE C., C.P.A.; 401 Robertson Building
 WEAVER, JAMES S., C.P.A. 209 South Main Street

ORLANDO

ANDERSON, RICHARD BRUCE, C.P.A.; P. O. Box 3426
 ARRINGTON, JETER L., C.P.A.; 501 Anderson Street
 BAER, GEORGE J., C.P.A.; 215 American Building, P. O. Box 3667
 BALLAS, JOHN, C.P.A.; c/o Pentland, Purvis, Keller & Company, 507 Florida National Bank Building
 BARLOW, ANGUS S., C.P.A.; 338 N. Main Street
 BOONE, JOHN W., C.P.A.; 221 N. Ivanhoe Boulevard, East
 BOWER, HARRY W., C.P.A.; 338 N. Main Street
 BRICKMAN, MILTON, C.P.A.; 523 Rutland Building
 BROWN, JOHN H. H., C.P.A.; P. O. Box 3426
 BROWNYARD, GEORGE A., C.P.A.; 501 Magnolia Avenue
 CAMPBELL, EDWARD M., JR., C.P.A.; 3212 Coe Avenue
 CASHWELL, OSCAR W., JR., C.P.A.; 55 E. Livingston Avenue
 CLANTON, GEORGE DEWEY, JR., C.P.A.; 56 East Pine Street
 COLLEY, CHARLES C., JR., C.P.A.; 251 Rutland Building
 COPPA, GENNO SILVERIO, C.P.A.; 1600 Renee Avenue
 CROSLAND, ED. C., JR., C.P.A.; 226 E. Smith
 DALEY, W. O., C.P.A.; 419 Magnolia Avenue
 DOKE, GENE BYRON, C.P.A.; 821 Highland Avenue
 DOMINICK, JULIAN K., C.P.A.; 170 E. Washington Street
 EHRLICH, ALVIN A., C.P.A.; 215 American Building
 EVANS, A. ROSS, C.P.A.; 55 E. Livingston Avenue
 FELIX, CHARLES ERNEST, C.P.A.; 13 South Main Street
 FLY, J. WESLEY, C.P.A.; Drawer 6817
 FOLKEN, DENNIS N., C.P.A.; 55 E. Livingston Avenue
 GARDINER, JOHN H., JR., C.P.A.; P. O. Box 991
 GELLER, ROBERT, C.P.A.; 56 East Pine Street

GRIFFITH, RANDOLPH C., C.P.A.; P. O. Box 2007
 HAINES, LELAND H., C.P.A.; Orlando Branch Office, Auditor General, Orlando A.F.B., P. O. Box A-1918
 HARRISON, JOHN B., C.P.A.; 2727 Norris Avenue
 HARTSAW, KENNETH E., C.P.A.; 419 Magnolia Avenue
 HENNING, MERVIN D., C.P.A.; 821 Highland Avenue
 HOLDORF, BENJAMIN GILBERT, C.P.A.; P. O. Box 3426
 HORAN, WILLIAM T., C.P.A.; 338 N. Main Street
 HOWELL, PAUL ARNOLD, C.P.A.; 215 Rutland Building
 ISTED, R. EUGENE, C.P.A.; P. O. Box 8277
 JOHNSTON, JOHN A., C.P.A.; 203 Washington Street, Arcade Building
 JOLLEY, CHARLES C., C.P.A.; 215 Rutland Building
 JONES, EDWIN P., P.A.; 1115 E. Colonial Drive
 JONES, JAMES W., C.P.A.; 3310 North Orange Avenue
 KILGORE, FORREST A., JR., C.P.A.; 221 N. Ivanhoe Boulevard, East
 KURTZ, HOWARD E., C.P.A.; 111 E. Robinson Avenue
 LANEY, MARION G., C.P.A.; 215 American Building
 MARTIN, WILLIAM R., C.P.A.; 111 E. Robinson Avenue
 MEYER, WILLIAM J., C.P.A.; P. O. Box 3667
 MIXNER, ALBERT J., C.P.A.; 715 North Fern Creek, P. O. Box 6165
 MYRABO, ORVILLE RAYMOND, C.P.A.; 419 Magnolia Avenue
 McCALL, WILLIAM E., C.P.A.; c/o Boone & Kilgore, 221 N. Ivanhoe Boulevard, P. O. Box 751
 OSBURN, JOSEPH KARL, C.P.A.; 821 Highland Avenue, P. O. Box 6177
 PEEPLES, JAMES STEWART, C.P.A.; 202 Myrick Building, 132 E. Colonial Drive
 PETERSON, CLARENCE A., C.P.A.; 338 N. Main Street
 PHARR, ROGER LEE, C.P.A.; Route 5, Box 280
 PINER, WILLIAM B., JR., C.P.A.; P. O. Box 751

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

POTTER, C. C., C.P.A.; 338 N. Main Street
 POTTER, CHARLES M., C.P.A.; 338 N. Main Street
 POWELL, D. JACK, JR., C.P.A.; 55 E. Livingston Avenue
 RAGANS, ROBERT H., JR., C.P.A.; 56 East Pine Street
 SCHWER, ROBERT T., C.P.A.; 215 Rutland Building
 STONEROCK, ROBERT FRANKLIN, C.P.A.; 811 North Magnolia Avenue, P. O. Box 1908
 TRIPLETT, THOMAS EDWARD, C.P.A.; 338 North Main Street, P. O. Box 3426
 TRUMBO, SILAS B., C.P.A.; 1314 West Colonial Drive
 TRUMBOWER, JERROLD S., C.P.A.; 215 Rutland Building, 14 E. Washington Street
 WALDEN, DOW G., C.P.A.; 2114 Mosher Drive
 WEATHERFORD, WILLIAM P., C.P.A.; 2317 Oregon Avenue
 WEISS, HARRY J., JR., C.P.A.; 338 North Main Street, P. O. Box 3426
 WELLS, H. IRVIN, C.P.A.; 215 American Building
 WELLS, MAXWELL W., JR., C.P.A.; P. O. Box 633
 WHITEHEAD, JAMES O., C.P.A.; 5436 Hermosa Street
 WILLIAMS, CARL FOX, C.P.A.; P. O. Box 3426
 WILLIFORD, KAY REECE, C.P.A.; 419 Magnolia Avenue
 WINFREE, FLOYD LEONARD, C.P.A.; 2843 Northwood Boulevard
 WINGERT, KENNETH LAVERN, C.P.A.; 1314-33rd Street
 WITTENSTEIN, JOSEPH, C.P.A.; 56 East Pine Street
 YARBROUGH, JAMES L., C.P.A.; 633 N. Orange Avenue

ORMOND BEACH

FAIRCLOTH, CHARLES B., C.P.A.; P. O. Box 552
 WOOD, EDMUND L., C.P.A.; P. O. Box 1934

PALATKA

COBB, DONALD R., C.P.A.; 3007 Lemon Street
 COUCH, FRANK VAN BUSKIRK, JR., C.P.A.; 2206 Laurel Street

DEVLIN, PHILIP, P.A.; P. O. Box 83, 1205 Lemon Street
 LEWIS, CHARLES D., C.P.A.; 122 South 9th Street

PALM BEACH

COCHRANE, JOHN P., JR., C.P.A.; Suite C-207, Palm Beach Towers, 44 Coconut Row
 GANZ, CONRAD ROBERT, C.P.A.; Room 24, Paramount Building
 HAZEL, LOUIS, JR., C.P.A.; 44 Coconut Row.
 SILETT, HARRY, C.P.A.; 214 Royal Palm Way
 WALKER, WILLIAM J., JR., C.P.A.; Suite C-207, 44 Coconut Row

PANAMA CITY

ARNOLD, JOHN ALBERT, JR., C.P.A.; 408 Jenks, P. O. Box 327
 BARNES, CHARLES M., C.P.A.; 544 E. 6th Street
 CARTER, JAMES E., C.P.A.; P. O. Box 368
 CRAFT, DONALD G., C.P.A.; Route 1, Box 225
 POPE, HAROLD CRANSTON, C.P.A.; 111 Harrison Avenue
 SHATTO, JAMES B., C.P.A.; P. O. Box 1460
 WILLIS, DON, C.P.A.; 408 Jenks, P. O. Box 327

PENSACOLA

ANDERSON, RICHARD R., C.P.A.; 5523 Mayfair Drive
 BAGGETT, MARVIN L., C.P.A.; P. O. Box 5717
 CARNES, THOMAS D., C.P.A.; 217 West Garden Street
 CLEVELAND, HAROLD H., C.P.A.; 217 W. Garden Street
 CREEL, LEAHMAN EUGENE, JR., C.P.A.; 408 Brent Annex
 DENNISON, FAYETTE, JR., C.P.A.; 408 Brent Annex
 GALLAGHER, WILLIAM PRESLEY, C.P.A.; 408 Brent Annex
 GOMILLION, AUBREY E., C.P.A.; 308 Brent Annex
 GORDON, HAROLD C., C.P.A.; 217 W. Garden Street
 GUND, CHARLES F., C.P.A.; 217 W. Garden Street
 LARGUE, JAMES EDWARD, C.P.A.; 712 S. Palafox Street, P. O. Box 62

LEE, EARL VICTORY, C.P.A.; 3403
West Jackson Street
LINNVILLE, EMORY M., C.P.A.;
P. O. Box 407
LUNDY, E. HOUSTON, JR., C.P.A.;
213 S. Baylen Street
McABEE, WILLIAM W., C.P.A.; 719
West Garden Street
MARE, JOHN B., C.P.A.; 390 Brent
Building
MINNICH, HAROLD L., C.P.A.; 213
S. Baylen Street
PATE, JOHN G., JR., C.P.A.; 5517
Mayfair Drive
SALATHE, FRANK P., C.P.A.; 217
W. Garden Street
SALTMARSH, THOMAS W., C.P.A.;
217 W. Garden Street
SHIELL, ROBERT GRANVILLE,
C.P.A.; P. O. Box 8053
SPANN, JULIUS H., C.P.A.; 217 W.
Garden Street
WELLS, GORDON W., C.P.A.; 303
Brent Building, P. O. Box 1684

PERRINE

KUBLIN, MRS. ROSE P., C.P.A.;
9847 Professional Building

PLANT CITY

BELLA, NICHOLAS J., C.P.A.; P. O.
Box 331, Room 30, Lee Building
EDWARDS, J. B., C.P.A.; P. O. Box
737
HERMIDA, REMY, C.P.A.; P. O.
Box 331
MORGAN, JAMES A., JR., C.P.A.;
P. O. Box 511
OLIVER, RAYMOND S., C.P.A.;
P. O. Box 331

POMPAÑO BEACH

HENCKEL, MRS. DOROTHY B.,
C.P.A.; P. O. Box 2833
LAWLOR, HAROLD J., C.P.A.; 2335
Atlantic Boulevard

QUINCY

BELL, WILLIAM DAVIS, C.P.A.;
Shelfer Building
DOONER, LOUIS WILLIAM,
C.P.A.; Shelfer Building

RIVIERA BEACH

BATEMAN, JUSTUS B., C.P.A.; P. O.
Box 636

JEFFRIES, WILLIAM R., C.P.A.;
Box 636
McBRIDE, RICHARD ALAN, C.P.A.;
P. O. Box 991

SAFETY HARBOR

WARD, HARVEY D., C.P.A.; 236 - 4th
Avenue, North

ST. AUGUSTINE

EDMISTON, MARGARET ANN
(MRS.), C.P.A.; P. O. Box 275
EDMISTON, WILLIAM C., C.P.A.;
320 City Building
CLARKE, I. LLOYD, P.A.; P. O. Box
520
McGHIN, ANDREW J., JR., C.P.A.;
320 City Building, P. O. Box 275

ST. PETERSBURG

ASHTON, RICHARD LEE, C.P.A.;
P. O. Box 627
BOWYER, HENRY E., C.P.A.; 800
49th Street, North, St. Petersburg,
Florida
BROWN, RICHARD MADISON,
C.P.A.; 646 Second Avenue, South
CANNING, WILBERT R., C.P.A.;
701 Times Building
COLLINS, JACK L., C.P.A.; 646
2nd Avenue South
CURRY, GEORGE B., JR., C.P.A.;
534 - 31st Avenue, North
CURTIS, DAVID HOWELL, C.P.A.;
2901 Fifth Avenue North
DEAN, EVERETT K., C.P.A.; 335
Twenty-Second Avenue, North
DEE, ALAN G., C.P.A.; 3859 Central
Avenue
FEIN, JOSEPH, C.P.A.; 717 Times
Building
FOY, HUBERT V., C.P.A.; 440 - 47th
Street North
GASSNER, WALTER S., C.P.A.;
Florida National Bank Building, Suite
821
HANSON, CECILE S. (MRS.),
C.P.A.; P. O. Box 387
HIEPE, EDWIN, C.P.A.; 717 Times
Building
HUNTER, ALBERT B., III, C.P.A.;
3658 Central Avenue
IRVINE, NESBITT E., C.P.A.; P. O.
Box 2827
KICKLITER, GEORGE K., C.P.A.;
1644 First Avenue, North
KICKLITER, JAMES H., C.P.A.; 1644
1st Avenue North

KLANDERMAN, GERALD E.,
C.P.A.; 1005 First Federal Building
LANG, JAMES T., C.P.A.; 646-2nd
Avenue South
LEE, FRANK O., JR., C.P.A.; 801
Florida Theatre Building
MARTZ, ROLLIE C., P.A.; 2047
21st Avenue, North
MILLOTT, ROBERT J., C.P.A.; 1644
First Avenue, North
MOSHIER, WILLIAM F., C.P.A.;
735 First Federal Savings and Loan
Building, P. O. Box 627
MURPHY, WALTER A., C.P.A.; 610
Empire Building
McCALEB, JESSE LAURENCE,
C.P.A.; 801 Florida Theatre Building
McKELVEY, THOMAS BRUCE,
C.P.A.; 646 Second Avenue, South
McLEAN, THOMAS E., C.P.A.; 821
Florida National Bank Building
PATTERSON, GEORGE LEWIS,
SR., C.P.A.; Suite E, 3444 Fifth Ave-
nue, North, P. O. Box 12346
POSTON, GLEN H., C.P.A.; 717
Times Building
PROULX, NORMAN PHILLIP,
C.P.A.; P. O. Box 1340
RABE, ALBERT A., C.P.A.; 1000
Central Avenue
SALZER, ERWIN STAN, C.P.A.; 701
Times Building
SENSENEY, CHARLES G., C.P.A.;
937 Tyrone Boulevard
SHELTON, JOHN CONRAD, C.P.A.;
P. O. Box 11749
STEINBACH, ALAN PAUL, C.P.A.;
701 Times Building
STRAWN, MAX MARSHALL,
C.P.A.; P. O. Box 627
SULLIVAN, NORBERT P., C.P.A.;
610 Empire Building
SWEET, DONALD J., C.P.A.; 3444
5th Avenue, North, Suite E, P. O.
Box 12346
TORNWALL, GEORGE E., JR.,
C.P.A.; First Federal Building, Cen-
tral and Fourth, P. O. Box 627
VAN MIDDLESWORTH, CHARLES
E., C.P.A.; P. O. Box 12346
VAN MIDDLESWORTH, JAMES
FOSTER, C.P.A.; 1102-40th Street,
South
WELLS, HAROLD E., C.P.A.; 701
Times Building

SANFORD

FITZPATRICK, JOHN M., C.P.A.;
517 Sanford Atlantic National Bank
Building
GREENE, JACK I., C.P.A.; Suite 10,
Kirk Plaza, 110 East Commercial, P.
O. Box 741
HOLLINGSWORTH, BERT BEN-
SON, C.P.A.; 601 Atlantic National
Bank Building
LANSING, CHARLES WILLIAM,
C.P.A.; 2541 Palmetto Avenue

SARASOTA

ARNOLD, RICHARD E., C.P.A.; 224
Commercial Court Building
COLEMAN, CLAUDE D., C.P.A.;
1747 Arlington Street
FOX, MARK, C.P.A.; 1272 North Palm
Avenue
GENTRY, WILLIAM O., P.A.; P. O.
Box 2504
McLAIN, LEE W., C.P.A.; Newburn
Building, 40 S. Pineapple Avenue
PARKER, WILLIAM D., C.P.A.; 701
Palmer National Bank Building
RUSSELL, KENNETH G., C.P.A.;
2077 Siesta Drive, South Gate
SPARKMAN, STEPHEN M., C.P.A.;
1747 Arlington Street
WOODLAND, MAXWELL L.,
C.P.A.; 224 Commercial Court Build-
ing

SEBRING

WICKS, CHARLES FRANKLIN,
C.P.A.; 124 S. Commerce Street, P. O.
Box 587

SHALIMAR

ROBINSON, WILLIS C., JR., C.P.A.;
P. O. Box 587

STARKE

SCHEMER, GERALD EUGENE,
C.P.A.; 1214 North Bradford Street

STUART

WACHA, FRANK A., C.P.A.; P. O.
Box 1175

TALLAHASSEE

AHRANO, MARK A., C.P.A.; 201
Title Building
ALLEN, EVANS CRAIG, C.P.A.;
P. O. Box 1465
ANSLEY, AUGUSTUS E., C.P.A.;
1910 Gibbs Drive

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

AVIRETT, ABNER, JR., C.P.A.; 1309 Tallahassee Office Building, 1309 Thomasville Road

AWBREY, BONNIE B., C.P.A.; State Budget Commission, The Capitol

BARINEAU, MAURICE ARDELL, C.P.A.; P. O. Box 1387

CARR, EARL GRAFF, C.P.A.; State Auditing Department

CAWTHON, VICTOR M., C.P.A.; Room 2-B Daffin Building, 115 S. Adams Street

DINIUS, SARA HOLTON (MRS.), C.P.A.; P. O. Box 1387

DITTMAR, RABUN HOOD, JR., C.P.A.; 306 Birch Lane

EATON, WILLIAM A., JR., C.P.A.; 211 Edwards Street

EDGAR, VERNON G. JR., C.P.A.; State Auditing Department, 415 Carlton Building

ELLISON, OVID ERNEST, JR., C.P.A.; Carlton Building, Room 415

FORTIN, GEORGE E., C. P. A.; Florida State University

GRAHAM, HOMER G., C.P.A.; P. O. Box 3476 MSS

GRAVELY, ROBERT T., C.P.A.; P. O. Box 1387

HELTON, HUBERT E., C.P.A.; State Road Department, 1143 Circle Drive

HENDERSON, WALLACE WILLIAM, C.P.A.; 526 South Ride

HENDRICKS, WILLIAM GILLMAN, C.P.A.; 1508 Lee Avenue

HOLLEY, JAMES D. A., C.P.A.; Washington Square Building, P. O. Box 1387

HOSFORD, JOHN W., JR., C.P.A.; 201 Title Building

KELLEY, J. EUGENE, C.P.A.; 105 1/2 East College Avenue

KETCHAM, BILLY F., C.P.A.; 1003 E. Call Street

MOORE, COYLE E., JR., C.P.A.; Route 4, Box 12

MULLIKIN, HARRY A., JR., C.P.A.; P. O. Box 1387

McLEOD, ALTON EUGENE, C.P.A.; Room 415 Carlton Building

NETTLES, WILLIAM M., C.P.A.; 1936 West Indian Head Drive

PEPPER, LEONARD, C.P.A.; 103 Petroleum Building

SKELTON, BENSON L. JR., C.P.A.; P. O. Box 41

STILL, HOMER EDWIN, JR., C.P.A.; State Budget Commission

STRICKLAND, DON EDWARD, C.P.A.; 1413 Frederick Drive

TACEY, JAMES L., C.P.A.; 201-205 Title Building

WAGNER, FRED R., JR., C.P.A.; P. O. Box 935

WALKER, WALLIS L., C. P. A.; Brinkley Building

WENTWORTH, AUBREY DEAN, C.P.A.; 1921 Magnolia Drive

WILLIAMS, J. VERN, C.P.A.; P. O. Box 1465

WILLIAMS, JOSEPH T., JR., C.P.A.; P. O. Box 41

WILLIS, BRYAN M., C.P.A.; State Auditor, The Capitol

TAMPA

ALDRIDGE, THOMAS FOSTER, C.P.A.; 3306 Alline Avenue

ALFORD, L. E., C.P.A.; P. O. Box 585

ANDRETTA, RALPH L., C.P.A.; 807 Tampa Theater Building

ANDREWS, JOHN, P.A.; 911 Elliot Street, P. O. Box 3291

AUSTIN, ELLIOTT G., C.P.A.; 2906 San Rafael Street

BAKER, WILLIAM K., C.P.A.; 308 Tampa Street, P. O. Box 955

BEAGLES, GLENN E., C.P.A.; 518 Tampa Street

BLANCO, MANUEL, C.P.A.; 124 East Buffalo Avenue

BOGUE, RUSSELL S., C.P.A.; P. O. Box 2312

BOGUE, RUSSELL S., JR., C.P.A.; P. O. Box 2312

BORGES, EDDIE A., C.P.A.; 811 First National Bank Building

BOVA, ROBERT JAMES, C.P.A.; 4102 Obispo

BRALEY, WILLIAM J., C.P.A.; Suite 244 - 246, 308 Tampa Street

BROWN, LEE G., C.P.A.; c/o Smith & Braley, 308 Tampa Street

BROWNING, LOGAN D., C.P.A.; 625 Holland Avenue

BUCHMAN, RALPH A., C.P.A.; 238 East Davis Boulevard

BYRD, MISS ANN ELIZABETH, C.P.A.; 11706 Florida Avenue

CAMPBELL, EDWARD S., JR., C.P.A.; P. O. Box 955

CANTRELL, JAMES F., C.P.A.; 1811 Platt Street

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- CAREW, ALVIN J., C.P.A.; P. O. Box 3150
 CARLISLE, LAWRENCE W., C.P.A.; 305 Morgan Street
 CARTER, SYLVANUS J., C.P.A.; 501 Jackson Street
 CARTY, T. VAN RHYN, C.P.A.; 11314 N. Armenia Avenue
 CHERNOFF, MARTIN, C.P.A.; 522 Stovall Professional Building, 305 Morgan Street
 CHIVE, THEODORE F., C.P.A.; 514 Franklin Street
 CHRISTENSEN, KENNETH W., C.P.A.; P. O. Box 8792
 COMPTON, JACK T., C.P.A.; 501 Morgan Street
 COWLES, FRANK L., C.P.A.; 414 Pierce Street
 CRAIG, T. E., C.P.A.; 414 Pierce Street
 DANCO, WILLIAM RICHARD, C.P.A.; 106 Park Ridge Road
 DARBY, CHARLES DWIGHT, C.P.A.; 701 Stovall Professional Building
 DARBY, RICHARD E., C.P.A.; 701 Stovall Professional Building
 DENNARD, ROBERT LEE, C.P.A.; 417 Bannockburn Avenue
 EASTLAND, MARK W., JR., C.P.A.; 7th Floor, Exchange National Bank Building
 EDWARDS, JAMES G., C.P.A.; 2702 Azeele Street
 ENNIS, HENRY G., JR., C.P.A.; 713 Wallace S. Building, 608 Tampa St.
 FALSONE, FRANK J., C.P.A.; 1801 ½ 21st Street
 FERLITA, WILLIAM J., C.P.A.; 700 Exchange Bank Building
 FISHER, FREDERICK ELLIS, C.P.A.; Stovall Professional Building
 GARRETT, WILLIAM R., C.P.A.; 5307 - 98th Avenue
 GIBSON, HAROLD G., C.P.A.; 700 Exchange National Bank Building
 GLOVER, DUDLEY, JR., C.P.A.; 807 Tampa Theatre Building
 GUIDA, ANGELO, C.P.A.; Suite 209, 518 Tampa Street Building
 HANNA, EDWARD M., C.P.A.; 110 South Fielding
 HARVEY, P. J., C.P.A.; 306 Stovall Professional Building
 HARVEY, PIERCE J., JR., C.P.A.; 306 Stovall Professional Building
 HATCHER, BENJAMIN BOODY, C.P.A.; Box 3387
 HEARING, GEORGE A., C.P.A.; 4400 Trilby
 HEARNE, JAMES J., JR., C.P.A.; 710 First National Bank Building
 HORWATH, JOHN N., P.A.; 212 Marine Bank & Trust Company Building
 HUNSBERGER, WESLEY J., C.P.A.; P. O. Box 2312
 HURST, HARRY E., C.P.A.; 514 Franklin Street
 JACKSON, ELLIS R., C.P.A.; 305 Morgan Street
 JOHNSON, ELVIN V., C.P.A.; 3130 Euclid Avenue
 KNAPP, LEROY THOMAS, C.P.A.; Stovall Professional Building
 LADO, FRED FERNANDO, C.P.A.; 7th Floor, Exchange National Bank Building
 LITTLE, ROBERT M., C.P.A.; Suite 209, 518 Tampa Street Building
 LYLE, ROBERT TERRY, C.P.A.; c/o Smith & Braley, 308 Tampa Street
 MARKS, DAVID L., C.P.A.; 305 Morgan Street
 MARTINEZ, MARCUS J., C.P.A.; 1804 Grand Central Avenue
 MASSARO, FREDERICK L., C.P.A.; 2329 Green Street
 McNAB, MAHON TERRY, C.P.A.; First National Bank Building, P. O. Box 3239
 MEIGHEN, MICKEY REX, C.P.A.; 7th Floor, Exchange National Bank Building
 MEIGHEN, REX, C.P.A.; 7th Floor, Exchange National Bank Building
 MILLER, CHARLES S., JR., C.P.A.; 308 Tampa Street Building
 MILLER, JOHN KLEBER, C.P.A.; 3905 Paxton Avenue
 NETSCHER, EDWARD G., C.P.A.; 203 Franklin Street
 NIETO, ALBERT, C.P.A.; 1706 Grand Central Avenue
 O'NEAL, SOLON F., JR., C.P.A.; P. O. Box 2312
 OSBORNE, ROBERT WAY, C.P.A.; 2702 Azeele Street
 PATRICK, RAYMOND V., C.P.A.; 501 Jackson Street
 PEREZ, FRANK J., C.P.A.; 514 Franklin Street, P. O. Box 789

PEREZ, FRANK, JR., C.P.A.; 700 Exchange National Bank Building
 PLUMMER, WENDELL H., C.P.A.; 402 S. Florida Avenue
 PRIDA, LUCIANO, C.P.A.; 116 North Dale Mabry Highway
 RASH, WINN P., C.P.A.; 7706 Nebraska Avenue
 QUINN, JIM, C.P.A.; 420 First National Bank Building
 RAINS, EUGENE O., C.P.A.; 700 Exchange National Bank Building
 RIHERD, THOMAS S., C.P.A.; 3806 Obispo Street
 ROBERTS, JOHN CHARLES, C.P.A.; 4503 West Clifton Avenue
 RODGERS, FREDERICK T., C.P.A.; 514 Franklin Street
 ROEHSNER, GEORGE H., C.P.A.; P. O. Box 10273
 RYALS, LESTER J., C.P.A.; 2702 Azeele Street
 SCHINE, JEROME A., C.P.A.; 514 Franklin Street
 SCHWARTZ, DAVID M., C.P.A.; 210 South Franklin Street
 SCHWARTZ, RICHARD JEROME, C.P.A.; 416 Tampa Street
 SILVERMAN, MARK R., C.P.A.; 414 Pierce Street
 SIMMON, JOHN H., C.P.A.; 1707 West Cass Street
 SLAYTON, GEORGE H., C.P.A.; 1900 Jetton Avenue
 SMITH, J. PAUL, C.P.A.; P. O. Box 789
 SMITH, R. BOB, C.P.A.; 308 Tampa Street, Room 246
 SPERRY, JOSEPH A., C.P.A.; Sulphur Springs Hotel, P. O. Box 8343
 STAFFORD, WILLIAM H., C.P.A.; 7th Floor, Exchange National Bank Building
 STEINLEN, JOHN J., C.P.A.; 514 Franklin Street
 STUBBS, WILLIAM O., JR., C.P.A.; P. O. Box 1050
 TEIJIDO, RALPH, C.P.A.; 1804 Grand Central Avenue
 VALDES, ROBERT E., C.P.A.; 7th Floor, Exchange National Bank Building
 VASS, GEORGE T., C.P.A.; 501 Morgan Street
 WALSH, LEON G., JR., C.P.A.; 807 Tampa Theatre Building

WASHBURN, JAMES E., C.P.A.; 3808 Drexel
 WOOTEN, THOMAS WARREN, C.P.A.; c/o Pentland & Cowles, 414 Pierce Street

TARPON SPRINGS

BAILLIE, JOHN S., C.P.A.; First National Bank Building, P. O. Box 458

TITUSVILLE

SIMONET, RICHARD H., C.P.A.; Bryan Building, P. O. Box 1315

TREASURE ISLAND

TAYLOR, HAROLD COLEMAN, C.P.A.; 11400 - 6th Street, East

VENICE

HOUGH, DeVON GRADY, JR., C.P.A.; Box 574

VERO BEACH

ALLEN, DONALD GRANT, C.P.A.; 1517 1/2 - 20th Street
 BAUER, ELMER J., C.P.A.; P. O. Box 872
 COCHRANE, ROBERT F., C.P.A.; P. O. Box 731

WARRINGTON

CRABTREE, JAMES ROBERT, C.P.A.; P. O. Box 4847

WEST PALM BEACH

BLAKE, CECIL R., C.P.A.; 205 Datura Street
 BLALOCK, JAMES A., C.P.A.; c/o C. W. Fisher, 1407 Harvey Building
 CALLAWAY, C. C., C.P.A.; 1012 Comeau Building
 CARPENTER, CHARLES M., C.P.A.; 1012 Comeau Building
 COCHRANE, JOHN P., C.P.A.; 505 Comeau Building
 COCHRANE, THOMAS E., C.P.A.; 505 Comeau Building
 DAWSON, HOLLIS B., P.A.; 313 Datura Street
 DEHON, FREDERIC T., C.P.A.; P. O. Box 1585
 DIVINE, WILBUR F., JR., C.P.A.; 224 Datura Building
 DIVINE, WILBUR F., IV, C.P.A.; 224 Datura Building
 DOWNEY, DANIEL, C.P.A.; 615 Harvey Building
 EDSON, JOHN EDGAR, C.P.A.; 7820 Pine Tree Lane

FISHER, CLYDE W., C.P.A.; P. O. Box 1348
 GANE, ORVILL A., P.A.; 315 Fern Street
 HAWKINS, GERALD L., C.P.A.; 224 Datura Building
 HIMES, S. HILBURN, C.P.A.; P. O. Box 1585
 HIMES, WHITNEY B., C.P.A.; 120 S. Dixie
 JACOBS, ALTON MEARLE, C.P.A.; P. O. Box 1585
 KEEN, WILLIAM E., C.P.A.; 406-8 Harvey Building
 LYNCH, WILLIAM F., C.P.A.; P. O. Box 347
 MAY, PAUL, DAMON, C.P.A.; 1012 Comeau Building
 MONTGOMERY, THOMAS HAMILTON, C.P.A.; 730 Winters Street
 QUENTIN, LAWRENCE D., C.P.A.; 205 Datura Street
 RAMPPELL, EDWARD, C.P.A.; Comeau Building
 SHEPARD, LEE C. JR., C.P.A.; 312 Citizens Building, P. O. Box 1887
 STOCKTON, WILLIAM A. JR., C.P.A.; 526 Pan American Building
 THOMSON, THOMAS L., C.P.A.; 1115 Harvey Building
 van der KLOOSTER, J. J., C.P.A.; P. O. Box 1585

WINTER GARDEN

BOND, GEORGE-GORDON, C.P.A.; P. O. Box 497

WINTER HAVEN

BROWNYARD, GEORGE A., C.P.A.; P.O. Box 1312
 HARRISON, JOHN B., C.P.A.; 608 Phillips Building
 KENNEDY, ROBERT L., C.P.A.; 502 Philips Professional Building
 LESTER, A. GILBERT, C.P.A.; 502 Philips Professional Building
 SHERMAN, MISS ALICE E., C.P.A.; 204 Avenue "D" N.W.
 VINEYARD, VERNON F., C.P.A.; 204 Avenue "D" N.W.
 WILLIAMS, GEORGE H. JR., C.P.A.; P. O. Box 422

WINTER PARK

BAER, ROBERT H., C.P.A.; 227 South Orlando Avenue
 CHOATE, JOHN D., C.P.A.; 1910 Aloma Avenue

DUNN-RANKIN, FREDERIC, C.P.A.; P. O. Box 986
 JUNG, DONALD LOUIS, C.P.A.; P. O. Box 772
 McAULIFFE, JAMES J., C.P.A.; 205 West Fairbanks Avenue, P. O. Box 1473
 PFLUG, JOSEPH LYNN, C.P.A.; 432 Chase Avenue, P. O. Box 813
 WATSON, HENRY BROCK, JR., C.P.A.; 151 E. Rockwood Way

OUT OF STATE

ANDERSON, K. F., C.P.A.; P. O. Box 227, Gainesville, Georgia
 BALLOU, JAMES E., C.P.A.; Room 60, Peachtree-Baker Building, 275 Peachtree Street, N.E., Atlanta 3, Georgia
 BARNES, M. H., P.A.; 702 Citizens & Southern National Bank Building, Atlanta, Georgia
 BERRY, HAROLD G., C.P.A.; 1850 5th Avenue, San Diego 1, California
 BLACKBURN, JOHN OLIVER, C.P.A.; 705 Hudson Avenue, Durham, North Carolina
 BORDE, RICHARD ALLAN, C.P.A.; P. O. Box 2142, Baton Rouge, Louisiana
 BOYETTE, JAMES EDWARD, C.P.A.; 600 North Richardson, Roswell, New Mexico
 BOYLE, JOHN C., P.A.; 517-19 Edgemont Avenue, Chester, Pennsylvania
 BRYAN, CHARLES RICHARD, C.P.A.; c/o Arthur Andersen and Company, 703 William-Oliver Building, Atlanta 3, Georgia
 CAFFINA, BENJAMIN M., C.P.A.; 366 Fifth Avenue, New York, New York
 CALLAHAN, GEORGE MICHAEL, C.P.A.; 2370 Nesbitt Drive, Atlanta, Georgia
 CARLSON, MARSHALL F., C.P.A.; 1110 Jefferson Avenue, Toledo, Ohio
 CATLEDGE, WESLEY W., JR., C.P.A.; 218 S. West Street, Bainbridge, Georgia
 CLARK, JESSE HARVEY, C.P.A.; 2510 Warwick Circle, N.E., Atlanta 6, Georgia
 COKER, ROBERT LEE, C.P.A.; 400 Central National Building, Peoria, Illinois
 COLLINS, ROBERT LEE, C.P.A.; 400-404 Ohio Valley Bank Building, Henderson, Kentucky

- CONNER, ROBERT DONALD, C.P.A.; 1208 West Park Avenue, Valdosta, Georgia
- COOK, MISS ALICE C., C.P.A.; P. O. Box 3673, Charlotte, North Carolina
- CURRY, BYRON T., C.P.A.; c/o Robert Penn & Company, 920 S. Michigan Avenue, Chicago, Illinois
- DOBSON, ROGER WARREN, C.P.A.; 48-19 43rd Street, Apartment 2-C, Woodside 77, New York
- EISENHART, ARTHUR W., C.P.A.; 350 Arballo Drive, San Francisco 27, California
- ELSTON, JAMES IRA, C.P.A.; 1913 Poplar Avenue, P. O. Box 231, Memphis, Tennessee.
- GALLASPY, BEN KEITH, C.P.A.; Ebasco Service, Inc., 2 Rector Street, New York, New York
- GALLUPS, WILLIAM CARL, C.P.A.; 1820 Northwood Apartments, Ann Arbor, Michigan
- GLUNTS, JAMES D., P.A.; 31 Milk Street, Boston 9, Massachusetts
- GOETZ, HARRY J., C.P.A.; 604 W. Maple Avenue, Merchantville, New Jersey
- GOLDSTEIN, CHARLES Z., C.P.A.; 5 Embassy Court, Great Neck, Long Island, New York
- GREENBERGER, HARRY P., C.P.A.; Suite 408, Perdido Street, New Orleans, Louisiana
- GRIFFITH, WALTER PAT, C.P.A.; c/o D. M. Read, Bridgeport, Connecticut
- HACKNEY, JAMES H., P.A.; Chief, Division of Tax and Accounting Operations, BES, Room 4832, GAO Building, Washington, D. C.
- HAMPTON, JOSEPH E., C.P.A.; Graduate School of Business & Public Administration, Cornell University, Ithaca, New York
- HAYES, JANE CHANT (MRS.), C.P.A.; 20245 East Covina Hills Road, Covina, California
- HOGAN, TERRY DAN, C.P.A.; 307 Gordon Building, P. O. Box 859, Brunswick, Georgia
- HOOTEN, RAYMOND J., C.P.A.; 2084 Knightsbridge Road, Macon, Georgia
- HUNSE, H. JEANETTA (MISS), C.P.A.; R R 1, Decatur, Michigan
- KAMINSKY, MILDRED S. (MRS.), C.P.A.; 23570 Moritz, Oak Park 37, Michigan
- KARSHNER, ROY, C.P.A.; Room 213, 3182 Peachtree Road, N.E., Atlanta, Georgia
- KATZ, ALBERT M., C.P.A.; 9630 Olive Street Road, Olivette 24, Missouri
- KIRK, JAMES L., C.P.A.; P. O. Box 664, Moultrie, Georgia
- KOESTER, WILLIAM A., C.P.A.; P. O. Box 9896, Santurce, Puerto Rico
- KORTH, HERBERT J., JR., C.P.A.; Apartado 1081, Lima Peru, South America
- LASKY, MORTIMER, C.P.A.; Room 200, Equitable Building, Norfolk 10, Virginia
- McELYEA, STEWART D., JR., C.P.A.; 4933 Arrowhead Drive, Dayton 40, Ohio
- McGLONE, FRANK IRA, C.P.A.; 408 Tribune Building, Terre Haute, Indiana
- McGUIGAN, HAROLD C., C.P.A.; 6133 Montcrest Drive, Nashville 12, Tennessee
- MANN, CARL RAY, C.P.A.; Box 81, Washington Avenue, Abingdon, Maryland
- MARTIN, EDWARD T., C.P.A.; c/o Dan River Mills, Inc., Danville, Virginia
- POWELL, WILLIAM J., C.P.A.; 11303 Cloverhill Drive, Silverspring, Maryland
- PRATT, HENRY J., P.A.; 1300 First National Bank Building, Birmingham, Alabama
- PRINCE, JAMES H., C.P.A.; c/o Southern Latex Corporation, Austell, Georgia
- ROCHE, QUENTIN C., C.P.A.; 320 Bruce Street, Eaton, Ohio
- SAWYER, CLIFTON A., P.A.; 3235 Post Road, Warwick, Rhode Island
- SCHELL, J. POWELL, C.P.A.; P. O. Box 859, Brunswick, Georgia
- SCHIFF, ALAN LEWIS, C.P.A.; 253 Sheffield Avenue, New Haven, Connecticut
- SCHWARTZ, MAX, P.A.; 351 McKinley Avenue, Bridgeport, Connecticut
- SHINGLER, FRANKLIN S., C.P.A.; P. O. Box 88, Buena Vista, Georgia
- SHOVERS, ELMER, C.P.A.; 5116 North Kent, Milwaukee, Wisconsin
- SIGAL, MYER O., C.P.A.; 167 Riverside Drive, Macon, Georgia

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

SINGLETON, ROBERT F., C.P.A.;
600 N. Richardson, Roswell, New
Mexico

SMITH, ROBERT CHARLES,
C.P.A.; 5927 Belmont Avenue, Cin-
cinnati, Ohio

THORPE, HARRY R., C.P.A.; 5325
Wayside Avenue, Fort Worth, Texas

VILLANUEVA, FENOR, C.P.A.; Cal-
zada No. 452, Vedado, Havana, Cuba

VOSS, ALLEN R., C.P.A.; 5115 - 72nd
Place, Hyattsville, Maryland

WARMACK, WILLIAM J., C.P.A.;
4621 Columbia Road, Annandale, Vir-
ginia

WELTY, WAYNE MEAD, C.P.A.;
717 First National Bank Building,
Atlanta 3, Georgia

WHITFIELD, GEORGE B., C.P.A.;
345 Merchandise Mart, Chicago 54,
Illinois

657
F6

LEWIS 6228-S

COLLEGE LIBRARY



657, F6, 1959/6001#

TO BOOK POCKET

2) RETURN CARD



HANDLE CARE

UNIVERSITY OF FLORIDA



3 1262 09130 9681